

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

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

Public Hearing:

Adoption Date: June 21, 2018

Place: Santa Cruz County Office of Education

Signed: _____

Date: June 14, 2018

Clerk/Secretary of the County Board

Time: 4:00 PM

(Original signature required)

Contact person for additional information on the budget reports:

Name: Rebecca Olker

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To update our mailing database, please complete the following:

Superintendent's Name: Michael Watkins

Chief Business Official's Name: Mary Hart

CBO's Title: Deputy Superintendent of Business Services

CBO's Telephone: 831-466-5602

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 21, 2018	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2015-16)	38,373.93	38,772.86	N/A	Met
Second Prior Year (2016-17)	38,772.86		100.0%	Not Met
First Prior Year (2017-18)	38,773.00	38,213.00	1.4%	Met

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

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

Countywide ADA was accidentally left off the 2016-17 Unaudited Actuals. At 2016-17 Estimated Actuals, the Funded ADA amount was 38,311 which is a -1.2% decline from adopted, and within the standard variance.

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2015-16)	854.05	148.86	38,772.86	491.00
Second Prior Year (2016-17)	887.66	121.15		506.83
First Prior Year (2017-18)	830.00	137.02	38,213.00	0.00
Historical Average:	857.24	135.68	25,661.95	332.61

County Office's County Operated Programs ADA Standard:

Budget Year (2018-19) (historical average plus 2%):	874.38	138.39	26,175.19	339.26
1st Subsequent Year (2019-20) (historical average plus 4%):	891.53	141.11	26,688.43	345.91
2nd Subsequent year (2020-21) (historical average plus 6%):	908.67	143.82	27,201.67	352.57

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2018-19)	830.00	150.00	38,213.00	0.00
1st Subsequent Year (2019-20)	830.00	150.00	38,213.00	0.00
2nd Subsequent Year (2020-21)	830.00	150.00	38,213.00	0.00
Status:	Met	Not Met	Not Met	Met

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

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

District Funded ADA - anticipated increase in special education special day classes and LCI. County Operations Grant - 2016-17 UA accidentally left off, which results in historical average being low. If used EA amount of 38,311 the average would be 38,423 and the budgeted amounts would be within the standard range.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus its cost-of-living adjustment (COLA)¹ plus or minus one percent.

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1, Step 2b3, and Step 2b4 for all fiscal years. All other data are extracted or calculated.

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: Hold Harmless

I. LCFF Funding

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

b. COE funded at Hold Harmless LCFF

c. Charter Funded County Program

c1. Transition Entitlement

d. Total LCFF

(Sum of a or b, and c)

Prior Year
(2017-18)

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
	20,059,590.00	20,259,590.00	20,259,590.00	20,259,590.00
	20,059,590.00	20,259,590.00	20,259,590.00	20,259,590.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded)

(Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population
(Step 1c divided by Step 1b)

38,213.00	38,213.00	38,213.00	38,213.00
	38,213.00	38,213.00	38,213.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding

(Section I-a1 (At Target) or Section I-b
(Hold Harmless), prior year column)

b1. COLA percentage (if COE is at target)

b2. COLA amount (proxy for purposes of this criterion)

c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

20,059,590.00	20,259,590.00	20,259,590.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level
(Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target)
or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change
(Step 3a x Step 3b)

0.00%	0.00%	0.00%
100.00%	100.00%	100.00%
0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

- a. ADA (Funded) (Form A, lines
B1d, C2d, and Criterion 1B-2)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
830.00	830.00	830.00	830.00
	830.00	830.00	830.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding
(Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)
- b1. COLA percentage (if COE is at target) (Section II-Step 2b1)
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))
- d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

20,059,590.00	20,259,590.00	20,259,590.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target)
or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change
(Step 3a x Step 3b)

0.00%	0.00%	0.00%
100.00%	100.00%	100.00%
0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

- a. ADA (Funded)
(Form A, line C3f)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00		
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-c1, prior year column)
- b1. COLA percentage (if COE charter schools are at target)
- b2. COLA amount (proxy for purposes of this criterion)
- b3. Gap Funding (if COE charter schools are not at target)
- b4. Economic Recovery Target Funding
(current year increment)
- c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)
- d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

0.00%	0.00%	0.00%
0.00%	0.00%	0.00%
0.00%	0.00%	0.00%

V. Weighted Change

- a. Total weighted percent change
(Step 3c in sections II, III and IV)

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00%	0.00%	0.00%

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

-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected local property taxes (Form 01, Objects 8021 - 8089)	11,839,308.00	11,839,308.00	11,839,308.00	11,839,308.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	27,242,923.00	27,242,923.00	27,242,923.00	27,242,923.00
County Office's Projected Change in LCFF Revenue:		0.00%	0.00%	0.00%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	0.00%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2017-18)	32,758,878.02		
Budget Year (2018-19)	34,419,051.47	5.07%	Not Met
1st Subsequent Year (2019-20)	35,080,814.01	1.92%	Met
2nd Subsequent Year (2020-21)	36,010,015.49	2.65%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Salaries and Benefits are increasing in 2018-19 (over 2017-18) due to two new classrooms opening for Special Education. The benefits are increasing due to STRS, PERS and an estimated increase in Health and Welfare.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	0.00%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

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

First Prior Year (2017-18)	7,651,234.82		
Budget Year (2018-19)	7,405,876.00	-3.21%	No
1st Subsequent Year (2019-20)	7,405,876.00	0.00%	No
2nd Subsequent Year (2020-21)	7,405,876.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2017-18)	4,471,602.55		
Budget Year (2018-19)	7,932,026.13	77.39%	Yes
1st Subsequent Year (2019-20)	5,737,033.00	-27.67%	Yes
2nd Subsequent Year (2020-21)	6,112,043.00	6.54%	Yes

Explanation:
(required if Yes)

2017-18 shows CTEIG dollars deferred and expenditures removed beyond what is expected to be spent. The CTEIG revenue and expenditures are included in 2018-19 but then removed from out year as the grant expires in June 2019.

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

First Prior Year (2017-18)	12,491,070.04		
Budget Year (2018-19)	11,747,300.77	-5.95%	Yes
1st Subsequent Year (2019-20)	12,346,854.00	5.10%	Yes
2nd Subsequent Year (2020-21)	12,366,366.00	0.16%	No

Explanation:
(required if Yes)

2017-18 shows CTEIG dollars deferred which results in an increase in local revenue. The CTEIG revenue and expenditures are included in 2018-19 but then removed from out year as the grant expires in June 2019. With the expiration of the CTEIG dollars the local revenues are expected to increase to cover the cost of the CTE program.

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

First Prior Year (2017-18)	1,532,656.82		
Budget Year (2018-19)	3,356,295.73	118.99%	Yes
1st Subsequent Year (2019-20)	1,572,519.00	-53.15%	Yes
2nd Subsequent Year (2020-21)	1,558,767.91	-0.87%	No

Explanation:
(required if Yes)

2017-18 shows CTEIG dollars deferred and expenditures removed beyond what is expected to be spent. The CTEIG revenue and expenditures are included in 2018-19 but then removed from out year as the grant expires in June 2019.

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

First Prior Year (2017-18)	9,045,050.58		
Budget Year (2018-19)	9,188,678.00	1.59%	No
1st Subsequent Year (2019-20)	8,485,346.00	-7.65%	Yes
2nd Subsequent Year (2020-21)	8,441,898.00	-0.51%	No

Explanation:
(required if Yes)

2017-18 shows CTEIG dollars deferred and expenditures removed beyond what is expected to be spent. The CTEIG revenue and expenditures are included in 2018-19 but then removed from out year as the grant expires in June 2019. In 2020-21, COEs must contribute 3% of General Fund to Routine and Restricted Maintenance. This increase is budgeted in Services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2017-18)	24,613,907.41		
Budget Year (2018-19)	27,085,202.90	10.04%	Not Met
1st Subsequent Year (2019-20)	25,489,763.00	-5.89%	Met
2nd Subsequent Year (2020-21)	25,884,285.00	1.55%	Met

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

First Prior Year (2017-18)	10,577,707.40		
Budget Year (2018-19)	12,544,973.73	18.60%	Not Met
1st Subsequent Year (2019-20)	10,057,865.00	-19.83%	Not Met
2nd Subsequent Year (2020-21)	10,000,665.91	-0.57%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

2017-18 shows CTEIG dollars deferred and expenditures removed beyond what is expected to be spent. The CTEIG revenue and expenditures are included in 2018-19 but then removed from out year as the grant expires in June 2019.

Explanation:

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

2017-18 shows CTEIG dollars deferred which results in an increase in local revenue. The CTEIG revenue and expenditures are included in 2018-19 but then removed from out year as the grant expires in June 2019. With the expiration of the CTEIG dollars the local revenues are expected to increase to cover the cost of the CTE program.

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

Explanation:

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

2017-18 shows CTEIG dollars deferred and expenditures removed beyond what is expected to be spent. The CTEIG revenue and expenditures are included in 2018-19 but then removed from out year as the grant expires in June 2019.

Explanation:

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

2017-18 shows CTEIG dollars deferred and expenditures removed beyond what is expected to be spent. The CTEIG revenue and expenditures are included in 2018-19 but then removed from out year as the grant expires in June 2019. In 2020-21, COEs must contribute 3% of General Fund to Routine and Restricted Maintenance. This increase is budgeted in Services.

5. CRITERION: Facilities Maintenance

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

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

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

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

- 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
- Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

5A. County Office's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
1. Proposition 51 Required Minimum Contribution	29,417,338.50	882,520.16	687,105.16	N/A

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
2. All Other School Facility Programs Required Minimum Contribution	29,417,338.50	882,520.16	267,993.58	267,993.58

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
588,346.77	588,346.77

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
687,105.16	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

3. Required Minimum Contribution	588,346.77
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,645,436.78	2,492,259.97	2,518,259.97
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,645,436.78	2,492,259.97	2,518,259.97
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	53,774,856.21	43,493,303.09	50,306,907.79
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	7,387,800.34	11,293,569.56	8,674,003.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	61,162,656.55	54,786,872.65	58,980,910.79
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	2.7%	4.5%	4.3%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.9%	1.5%	1.4%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	4,099,948.36	23,268,304.76	N/A	Met
Second Prior Year (2016-17)	2,853,401.30	23,178,902.23	N/A	Met
First Prior Year (2017-18)	1,567,100.72	27,930,215.39	N/A	Met
Budget Year (2018-19) (Information only)	818,286.89	29,417,338.50		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

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

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

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

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

54,262,627

County Office's Fund Balance Standard Percentage Level:

1.0%

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223):

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

8,674,003.00

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

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

Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)			Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2015-16)	10,525,664.79	11,710,235.59	N/A	Met
Second Prior Year (2016-17)	11,710,235.59	15,810,183.95	N/A	Met
First Prior Year (2017-18)	15,810,183.95	18,663,585.25	N/A	Met
Budget Year (2018-19) (Information only)	20,230,685.97			

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	54,262,627	51,781,881	52,653,883
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	54,262,627.20	51,781,881.01	52,653,883.40
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	8,674,003.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	54,262,627.20	51,781,881.01	52,653,883.40
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,627,878.82	1,553,456.43	1,579,616.50
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)	1,627,878.82	1,553,456.43	1,579,616.50

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

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

Reserve Amounts

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,544,259.97	2,570,260.00	2,596,260.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	2,544,259.97	2,570,260.00	2,596,260.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.69%	4.96%	4.93%
County Office's Reserve Standard (Section 8A, Line 7):	1,627,878.82	1,553,456.43	1,579,616.50
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(1,270,722.30)			
Budget Year (2018-19)	(1,366,628.05)	95,905.75	7.5%	Met
1st Subsequent Year (2019-20)	(1,411,628.00)	44,999.95	3.3%	Met
2nd Subsequent Year (2020-21)	(1,612,230.00)	200,602.00	14.2%	Not Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2017-18)	78,569.00			
Budget Year (2018-19)	45,000.00	(33,569.00)	-42.7%	Not Met
1st Subsequent Year (2019-20)	45,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	45,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

In 2020-21, COEs must contribute 3% of General Fund to Routine and Restricted Maintenance. This is increase is budgeted in Services and is done with a contribution from unrestricted.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Child Development Program (Fund 12) is projecting a decrease in the contribution needed to run their program.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

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)

Debt will be paid out of the General Fund if other funds are no longer available.

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Government Fund

0

0

4. OPEB Liabilities

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

7,476,500.00

7,637,728.00

(161,228.00)

Actuarial

Jun 30, 2017

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0.00	0.00	0.00
612,897.90	624,361.00	678,595.00
554,920.00	609,658.00	659,584.00
51	51	51

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

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

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

Yes

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

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

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00	0.00	0.00
0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	66.6	70.9	70.9	70.9

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

Salary and Benefits unsettled for FY 2018-19.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

61,813

6. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0

0

0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,368,303	1,436,710	1,508,554
90.0%	90.0%	90.0%
1.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
92,153	93,351	94,565
1.3%	1.3%	1.3%

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

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

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

Certificated (Non-management) - Other

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

Certificated (non-management) qualifies for OPEB

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	149.3	154.1	152.1	152.1

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Salary and Benefits unsettled for FY 2018-19.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

100,453

6. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

0

0

0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
3,190,446	3,349,968	3,517,466
90.0%	90.0%	90.0%
1.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		
0	0	0

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
112,594	113,945	115,312
1.2%	1.2%	1.2%

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

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

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

Classified (Non-management) - Other

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

Classified (non-management) qualifies for OPEB

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	36.1	39.1	38.6	38.6

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 21, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|---|
| A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |
| A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	20,059,590.00	6,983,333.00	27,042,923.00	20,259,590.00	6,983,333.00	27,242,923.00	0.7%
2) Federal Revenue		8100-8299	6,451,642.76	1,199,592.06	7,651,234.82	6,155,000.00	1,250,876.00	7,405,876.00	-3.2%
3) Other State Revenue		8300-8599	416,565.05	4,055,037.50	4,471,602.55	576,958.69	7,355,067.44	7,932,026.13	77.4%
4) Other Local Revenue		8600-8799	3,840,240.60	8,650,829.44	12,491,070.04	4,610,704.75	7,136,596.02	11,747,300.77	-6.0%
5) TOTAL, REVENUES			30,768,038.41	20,888,792.00	51,656,830.41	31,602,253.44	22,725,872.46	54,328,125.90	5.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,046,863.00	4,548,459.76	10,595,322.76	6,005,036.65	4,962,837.05	10,967,873.70	3.5%
2) Classified Salaries		2000-2999	6,136,003.87	4,734,023.20	10,870,027.07	6,160,554.36	5,061,011.04	11,221,565.40	3.2%
3) Employee Benefits		3000-3999	5,801,172.92	5,492,355.27	11,293,528.19	6,067,017.74	6,162,594.63	12,229,612.37	8.3%
4) Books and Supplies		4000-4999	856,859.65	675,797.17	1,532,656.82	1,186,053.68	2,170,242.05	3,356,295.73	119.0%
5) Services and Other Operating Expenditures		5000-5999	3,770,945.11	5,274,105.47	9,045,050.58	4,224,299.81	4,964,378.19	9,188,678.00	1.6%
6) Capital Outlay		6000-6999	116,500.00	0.00	116,500.00	680,400.00	17,715.00	698,115.00	499.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,278,647.00	566,399.65	6,845,046.65	6,374,756.00	250,000.00	6,624,756.00	-3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,155,345.05)	1,085,551.88	(69,793.17)	(1,325,779.74)	1,256,510.74	(69,269.00)	-0.8%
9) TOTAL, EXPENDITURES			27,851,646.50	22,376,692.40	50,228,338.90	29,372,338.50	24,845,288.70	54,217,627.20	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,916,391.91	(1,487,900.40)	1,428,491.51	2,229,914.94	(2,119,416.24)	110,498.70	-92.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	78,568.89	0.00	78,568.89	45,000.00	0.00	45,000.00	-42.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,270,722.30)	1,270,722.30	0.00	(1,366,628.05)	1,366,628.05	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,349,291.19)	1,270,722.30	(78,568.89)	(1,411,628.05)	1,366,628.05	(45,000.00)	-42.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,567,100.72	(217,178.10)	1,349,922.62	818,286.89	(752,788.19)	65,498.70	-95.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,663,585.25	2,503,306.40	21,166,891.65	20,230,685.97	2,286,128.30	22,516,814.27	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,663,585.25	2,503,306.40	21,166,891.65	20,230,685.97	2,286,128.30	22,516,814.27	6.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,663,585.25	2,503,306.40	21,166,891.65	20,230,685.97	2,286,128.30	22,516,814.27	6.4%
2) Ending Balance, June 30 (E + F1e)			20,230,685.97	2,286,128.30	22,516,814.27	21,048,972.86	1,533,340.11	22,582,312.97	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,800.00	0.00	2,800.00	2,800.00	0.00	2,800.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,286,128.30	2,286,128.30	0.00	1,533,340.11	1,533,340.11	-32.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
COP	0000	9760				1,200,000.00		1,200,000.00	
COP	0000	9760	1,200,000.00		1,200,000.00				
d) Assigned									
Other Assignments		9780	19,027,885.97	0.00	19,027,885.97	19,846,172.86	0.00	19,846,172.86	4.3%
Small District Programs	0000	9780				1,835.84		1,835.84	
SMAA Administration	0000	9780				912,188.67		912,188.67	
Mandate Cost Program	0000	9780				1,735,990.45		1,735,990.45	
Safety Program	0000	9780				59,472.54		59,472.54	
Education and Administrative Operations	0000	9780				14,921,564.67		14,921,564.67	
SMAA Programs	0000	9780				309,725.97		309,725.97	
Special Projects	0000	9780				160,000.00		160,000.00	
Deferred Maintenance	0000	9780				766,401.82		766,401.82	
Alternative Education	0000	9780				425,982.47		425,982.47	
Lottery	1100	9780				553,010.43		553,010.43	
Small District Programs	0000	9780	1,835.84		1,835.84				
SMAA Administration	0000	9780	782,591.62		782,591.62				
Mandate Cost Program	0000	9780	1,797,805.45		1,797,805.45				
Safety Program	0000	9780	59,472.54		59,472.54				
Education and Administrative Operations	0000	9780	13,418,561.74		13,418,561.74				
SMAA Programs	0000	9780	426,606.97		426,606.97				
Special Projects	0000	9780	89,533.32		89,533.32				
Deferred Maintenance	0000	9780	1,143,657.82		1,143,657.82				
Classified Credential Grant	0000	9780	130,676.49		130,676.49				
LCAP Oversight	0000	9780	35,889.94		35,889.94				
Alternative Education	0000	9780	510,562.76		510,562.76				
Lottery	1100	9780	630,691.48		630,691.48				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

			2017-18 Estimated Actuals			2018-19 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,717,189.00	0.00	12,717,189.00	12,717,189.00	0.00	12,717,189.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,686,426.00	0.00	2,686,426.00	2,686,426.00	0.00	2,686,426.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	63,445.00	0.00	63,445.00	63,445.00	0.00	63,445.00	0.0%
Timber Yield Tax		8022	9,227.00	0.00	9,227.00	9,227.00	0.00	9,227.00	0.0%
Other Subventions/In-Lieu Taxes		8029	209.00	0.00	209.00	209.00	0.00	209.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,382,342.00	0.00	10,382,342.00	10,382,342.00	0.00	10,382,342.00	0.0%
Unsecured Roll Taxes		8042	224,114.00	0.00	224,114.00	224,114.00	0.00	224,114.00	0.0%
Prior Years' Taxes		8043	21,760.00	0.00	21,760.00	21,760.00	0.00	21,760.00	0.0%
Supplemental Taxes		8044	229,299.00	0.00	229,299.00	229,299.00	0.00	229,299.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	177,146.00	0.00	177,146.00	177,146.00	0.00	177,146.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	731,766.00	0.00	731,766.00	731,766.00	0.00	731,766.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,242,923.00	0.00	27,242,923.00	27,242,923.00	0.00	27,242,923.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(200,000.00)		(200,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(6,983,333.00)	6,983,333.00	0.00	(6,983,333.00)	6,983,333.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,059,590.00	6,983,333.00	27,042,923.00	20,259,590.00	6,983,333.00	27,242,923.00	0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	395,925.00	395,925.00	0.00	395,925.00	395,925.00	0.0%
Special Education Discretionary Grants		8182	0.00	325,852.00	325,852.00	0.00	325,852.00	325,852.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.0%
Title I, Part A, Basic	3010	8290		162,323.00	162,323.00		161,727.00	161,727.00	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290		170,708.00	170,708.00		170,708.00	170,708.00	0.0%
Title II, Part A, Educator Quality	4035	8290		21,664.00	21,664.00		21,664.00	21,664.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290		123,120.06	123,120.06		175,000.00	175,000.00	42.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	451,642.76	0.00	451,642.76	155,000.00	0.00	155,000.00	-65.7%
TOTAL, FEDERAL REVENUE			6,451,642.76	1,199,592.06	7,651,234.82	6,155,000.00	1,250,876.00	7,405,876.00	-3.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		711,655.31	711,655.31		2,521,824.42	2,521,824.42	254.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	798,366.00	798,366.00	0.00	798,366.00	798,366.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	234,985.00	0.00	234,985.00	90,985.00	0.00	90,985.00	-61.3%
Lottery - Unrestricted and Instructional Materials		8560	157,847.00	49,328.00	207,175.00	161,886.14	53,222.00	215,108.14	3.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		124,254.00	124,254.00		114,269.00	114,269.00	-8.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,046,848.00	1,046,848.00		2,640,314.00	2,640,314.00	152.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,733.05	1,324,586.19	1,348,319.24	324,087.55	1,227,072.02	1,551,159.57	15.0%
TOTAL, OTHER STATE REVENUE			416,565.05	4,055,037.50	4,471,602.55	576,958.69	7,355,067.44	7,932,026.13	77.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	566,399.65	566,399.65	0.00	250,000.00	250,000.00	-55.9%
Penalties and Interest from Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	271,500.00	0.00	271,500.00	275,000.00	0.00	275,000.00	1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	650,965.00	5,448,723.71	6,099,688.71	650,965.00	4,432,614.90	5,083,579.90	-16.7%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,418,775.60	2,635,706.08	5,054,481.68	3,185,739.75	2,453,981.12	5,639,720.87	11.6%
Tuition		8710	487,000.00	0.00	487,000.00	487,000.00	0.00	487,000.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,840,240.60	8,650,829.44	12,491,070.04	4,610,704.75	7,136,596.02	11,747,300.77	-6.0%
TOTAL, REVENUES			30,768,038.41	20,888,792.00	51,656,830.41	31,602,253.44	22,725,872.46	54,328,125.90	5.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,835,410.54	2,892,014.74	6,727,425.28	3,865,351.71	2,953,592.87	6,818,944.58	1.4%
Certificated Pupil Support Salaries		1200	150,033.00	261,034.40	411,067.40	154,479.94	389,376.40	543,856.34	32.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,861,923.38	683,830.74	2,545,754.12	1,829,162.00	816,114.78	2,645,276.78	3.9%
Other Certificated Salaries		1900	199,496.08	711,579.88	911,075.96	156,043.00	803,753.00	959,796.00	5.3%
TOTAL, CERTIFICATED SALARIES			6,046,863.00	4,548,459.76	10,595,322.76	6,005,036.65	4,962,837.05	10,967,873.70	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	939,239.41	1,989,249.51	2,928,488.92	945,639.48	2,340,949.68	3,286,589.16	12.2%
Classified Support Salaries		2200	601,663.53	1,175,133.13	1,776,796.66	469,596.66	1,282,375.56	1,751,972.22	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	1,417,243.28	379,080.28	1,796,323.56	1,373,241.54	347,406.62	1,720,648.16	-4.2%
Clerical, Technical and Office Salaries		2400	3,089,487.23	970,919.12	4,060,406.35	3,294,732.68	905,102.70	4,199,835.38	3.4%
Other Classified Salaries		2900	88,370.42	219,641.16	308,011.58	77,344.00	185,176.48	262,520.48	-14.8%
TOTAL, CLASSIFIED SALARIES			6,136,003.87	4,734,023.20	10,870,027.07	6,160,554.36	5,061,011.04	11,221,565.40	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	835,373.99	1,329,342.18	2,164,716.17	1,003,966.94	1,459,124.93	2,463,091.87	13.8%
PERS		3201-3202	909,816.82	714,348.27	1,624,165.09	1,009,494.03	800,339.90	1,809,833.93	11.4%
OASDI/Medicare/Alternative		3301-3302	558,486.13	423,795.42	982,281.55	560,287.34	457,391.87	1,017,679.21	3.6%
Health and Welfare Benefits		3401-3402	2,963,826.15	2,596,600.88	5,560,427.03	2,949,878.00	2,976,205.85	5,926,083.85	6.6%
Unemployment Insurance		3501-3502	6,071.56	4,566.16	10,637.72	6,043.35	4,939.48	10,982.83	3.2%
Workers' Compensation		3601-3602	213,081.47	162,428.26	375,509.73	225,274.25	184,173.91	409,448.16	9.0%
OPEB, Allocated		3701-3702	314,516.80	261,274.10	575,790.90	312,073.83	280,418.69	592,492.52	2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,801,172.92	5,492,355.27	11,293,528.19	6,067,017.74	6,162,594.63	12,229,612.37	8.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	44,848.00	96,326.67	141,174.67	75,000.00	31,184.00	106,184.00	-24.8%
Books and Other Reference Materials		4200	2,577.97	4,800.00	7,377.97	4,100.00	5,300.00	9,400.00	27.4%
Materials and Supplies		4300	676,183.71	480,290.86	1,156,474.57	796,683.68	2,088,039.05	2,884,722.73	149.4%
Noncapitalized Equipment		4400	133,249.97	94,379.64	227,629.61	310,270.00	45,719.00	355,989.00	56.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			856,859.65	675,797.17	1,532,656.82	1,186,053.68	2,170,242.05	3,356,295.73	119.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,172,109.64	1,172,109.64	0.00	1,040,340.17	1,040,340.17	-11.2%
Travel and Conferences		5200	299,138.34	268,074.12	567,212.46	265,241.72	243,027.13	508,268.85	-10.4%
Dues and Memberships		5300	72,129.00	2,896.00	75,025.00	77,154.00	2,150.00	79,304.00	5.7%
Insurance		5400 - 5450	134,500.00	942.00	135,442.00	134,500.00	500.00	135,000.00	-0.3%
Operations and Housekeeping Services		5500	177,987.00	23,934.00	201,921.00	172,962.00	24,200.00	197,162.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	733,649.14	1,002,669.76	1,736,318.90	731,724.61	1,022,883.92	1,754,608.53	1.1%
Transfers of Direct Costs		5710	(187,785.00)	187,785.00	0.00	(148,694.85)	148,694.85	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,100.00)	0.00	(12,100.00)	(9,900.00)	0.00	(9,900.00)	-18.2%
Professional/Consulting Services and Operating Expenditures		5800	2,389,815.93	2,585,966.25	4,975,782.18	2,863,038.05	2,459,681.12	5,322,719.17	7.0%
Communications		5900	163,610.70	29,728.70	193,339.40	138,274.28	22,901.00	161,175.28	-16.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,770,945.11	5,274,105.47	9,045,050.58	4,224,299.81	4,964,378.19	9,188,678.00	1.6%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	116,500.00	0.00	116,500.00	640,000.00	0.00	640,000.00	449.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	40,400.00	8,000.00	48,400.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	9,715.00	9,715.00	New
TOTAL, CAPITAL OUTLAY			116,500.00	0.00	116,500.00	680,400.00	17,715.00	698,115.00	499.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	278,647.00	234,022.65	512,669.65	278,647.00	0.00	278,647.00	-45.6%
Other Debt Service - Principal		7439	0.00	332,377.00	332,377.00	96,109.00	250,000.00	346,109.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,278,647.00	566,399.65	6,845,046.65	6,374,756.00	250,000.00	6,624,756.00	-3.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,085,551.88)	1,085,551.88	0.00	(1,256,510.74)	1,256,510.74	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(69,793.17)	0.00	(69,793.17)	(69,269.00)	0.00	(69,269.00)	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,155,345.05)	1,085,551.88	(69,793.17)	(1,325,779.74)	1,256,510.74	(69,269.00)	-0.8%
TOTAL, EXPENDITURES			27,851,646.50	22,376,692.40	50,228,338.90	29,372,338.50	24,845,288.70	54,217,627.20	7.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	33,568.89	0.00	33,568.89	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			78,568.89	0.00	78,568.89	45,000.00	0.00	45,000.00	-42.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,270,722.30)	1,270,722.30	0.00	(1,366,628.05)	1,366,628.05	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,270,722.30)	1,270,722.30	0.00	(1,366,628.05)	1,366,628.05	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(1,349,291.19)	1,270,722.30	(78,568.89)	(1,411,628.05)	1,366,628.05	(45,000.00)	-42.7%

			2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	20,059,590.00	6,983,333.00	27,042,923.00	20,259,590.00	6,983,333.00	27,242,923.00	0.7%
2) Federal Revenue		8100-8299	6,451,642.76	1,199,592.06	7,651,234.82	6,155,000.00	1,250,876.00	7,405,876.00	-3.2%
3) Other State Revenue		8300-8599	416,565.05	4,055,037.50	4,471,602.55	576,958.69	7,355,067.44	7,932,026.13	77.4%
4) Other Local Revenue		8600-8799	3,840,240.60	8,650,829.44	12,491,070.04	4,610,704.75	7,136,596.02	11,747,300.77	-6.0%
5) TOTAL, REVENUES			30,768,038.41	20,888,792.00	51,656,830.41	31,602,253.44	22,725,872.46	54,328,125.90	5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		8,403,463.84	9,111,329.40	17,514,793.24	8,819,728.62	11,719,386.16	20,539,114.78	17.3%
2) Instruction - Related Services	2000-2999		4,889,679.75	5,917,534.72	10,807,214.47	4,886,956.94	5,703,386.77	10,590,343.71	-2.0%
3) Pupil Services	3000-3999		1,069,754.40	2,382,776.16	3,452,530.56	948,998.10	2,821,541.55	3,770,539.65	9.2%
4) Ancillary Services	4000-4999		875.00	21,017.08	21,892.08	0.00	18,846.00	18,846.00	-13.9%
5) Community Services	5000-5999		101,757.57	1,508,932.24	1,610,689.81	96,028.72	1,386,033.61	1,482,062.33	-8.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,699,719.67	1,130,678.88	6,830,398.55	6,183,385.72	1,293,888.74	7,477,274.46	9.5%
8) Plant Services	8000-8999		1,407,749.27	1,738,024.27	3,145,773.54	2,062,484.40	1,652,205.87	3,714,690.27	18.1%
9) Other Outgo	9000-9999	Except 7600-7699	6,278,647.00	566,399.65	6,845,046.65	6,374,756.00	250,000.00	6,624,756.00	-3.2%
10) TOTAL, EXPENDITURES			27,851,646.50	22,376,692.40	50,228,338.90	29,372,338.50	24,845,288.70	54,217,627.20	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,916,391.91	(1,487,900.40)	1,428,491.51	2,229,914.94	(2,119,416.24)	110,498.70	-92.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		78,568.89	0.00	78,568.89	45,000.00	0.00	45,000.00	-42.7%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,270,722.30)	1,270,722.30	0.00	(1,366,628.05)	1,366,628.05	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,349,291.19)	1,270,722.30	(78,568.89)	(1,411,628.05)	1,366,628.05	(45,000.00)	-42.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,567,100.72	(217,178.10)	1,349,922.62	818,286.89	(752,788.19)	65,498.70	-95.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,663,585.25	2,503,306.40	21,166,891.65	20,230,685.97	2,286,128.30	22,516,814.27	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,663,585.25	2,503,306.40	21,166,891.65	20,230,685.97	2,286,128.30	22,516,814.27	6.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,663,585.25	2,503,306.40	21,166,891.65	20,230,685.97	2,286,128.30	22,516,814.27	6.4%
2) Ending Balance, June 30 (E + F1e)			20,230,685.97	2,286,128.30	22,516,814.27	21,048,972.86	1,533,340.11	22,582,312.97	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,800.00	0.00	2,800.00	2,800.00	0.00	2,800.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,286,128.30	2,286,128.30	0.00	1,533,340.11	1,533,340.11	-32.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
COP	0000	9760				1,200,000.00		1,200,000.00	
COP	0000	9760	1,200,000.00		1,200,000.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	19,027,885.97	0.00	19,027,885.97	19,846,172.86	0.00	19,846,172.86	4.3%
Small District Programs	0000	9780				1,835.84		1,835.84	
SMAA Administration	0000	9780				912,188.67		912,188.67	
Mandate Cost Program	0000	9780				1,735,990.45		1,735,990.45	
Safety Program	0000	9780				59,472.54		59,472.54	
Education and Administrative Operation	0000	9780				14,921,564.67		14,921,564.67	
SMAA Programs	0000	9780				309,725.97		309,725.97	
Special Projects	0000	9780				160,000.00		160,000.00	
Deferred Maintenance	0000	9780				766,401.82		766,401.82	
Alternative Education	0000	9780				425,982.47		425,982.47	
Lottery	1100	9780				553,010.43		553,010.43	
Small District Programs	0000	9780	1,835.84		1,835.84				
SMAA Administration	0000	9780	782,591.62		782,591.62				
Mandate Cost Program	0000	9780	1,797,805.45		1,797,805.45				
Safety Program	0000	9780	59,472.54		59,472.54				
Education and Administrative Operations	0000	9780	13,418,561.74		13,418,561.74				
SMAA Programs	0000	9780	426,606.97		426,606.97				
Special Projects	0000	9780	89,533.32		89,533.32				
Deferred Maintenance	0000	9780	1,143,657.82		1,143,657.82				
Classified Credential Grant	0000	9780	130,676.49		130,676.49				
LCAP Oversight	0000	9780	35,889.94		35,889.94				
Alternative Education	0000	9780	510,562.76		510,562.76				
Lottery	1100	9780	630,691.48		630,691.48				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
3025	ESEA: Title I, Part D, Local Delinquent Programs	6.56	6.56
5640	Medi-Cal Billing Option	191,677.63	169,999.63
5810	Other Restricted Federal	25,759.53	25,759.53
6300	Lottery: Instructional Materials	65,204.68	51,738.68
6355	Direct Support Professional Training Program	55,918.02	55,918.02
9010	Other Restricted Local	1,947,561.88	1,229,917.69
Total, Restricted Balance		2,286,128.30	1,533,340.11

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		38,213.00	0.00%	38,213.00	0.00%	38,213.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,259,590.00	0.00%	20,259,590.00	0.00%	20,259,590.00
2. Federal Revenues	8100-8299	6,155,000.00	0.00%	6,155,000.00	0.00%	6,155,000.00
3. Other State Revenues	8300-8599	576,958.69	2.57%	591,787.00	2.67%	607,587.00
4. Other Local Revenues	8600-8799	4,610,704.75	14.97%	5,300,756.00	1.22%	5,365,268.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,366,628.05)	3.29%	(1,411,628.00)	14.21%	(1,612,230.00)
6. Total (Sum lines A1 thru A5c)		30,235,625.39	2.18%	30,895,505.00	-0.39%	30,775,215.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,005,036.65		6,470,176.65
b. Step & Column Adjustment				78,065.00		84,113.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				387,075.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,005,036.65	7.75%	6,470,176.65	1.30%	6,554,289.65
2. Classified Salaries						
a. Base Salaries				6,160,554.36		6,215,442.36
b. Step & Column Adjustment				73,927.00		74,585.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(19,039.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,160,554.36	0.89%	6,215,442.36	1.20%	6,290,027.36
3. Employee Benefits	3000-3999	6,067,017.74	10.34%	6,694,309.00	6.47%	7,127,713.89
4. Books and Supplies	4000-4999	1,186,053.68	0.00%	1,186,054.00	-1.10%	1,173,054.50
5. Services and Other Operating Expenditures	5000-5999	4,224,299.81	-1.18%	4,174,300.00	-4.79%	3,974,300.00
6. Capital Outlay	6000-6999	680,400.00	-96.33%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,374,756.00	0.00%	6,374,756.00	0.00%	6,374,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,325,779.74)	-6.44%	(1,240,338.00)	1.77%	(1,262,251.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		29,417,338.50	1.79%	29,944,700.01	1.19%	30,301,890.40
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		818,286.89		950,804.99		473,324.60
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,230,685.97		21,048,972.86		21,999,777.85
2. Ending Fund Balance (Sum lines C and D1)		21,048,972.86		21,999,777.85		22,473,102.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,800.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00
d. Assigned	9780	19,846,172.86		20,799,777.85		21,273,102.45
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,048,972.86		21,999,777.85		22,473,102.45

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,544,259.97		2,570,260.00		2,596,260.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,544,259.97		2,570,260.00		2,596,260.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Moved salary to unrestricted after retracted CTEIG grant expired.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,983,333.00	0.00%	6,983,333.00	0.00%	6,983,333.00
2. Federal Revenues	8100-8299	1,250,876.00	0.00%	1,250,876.00	0.00%	1,250,876.00
3. Other State Revenues	8300-8599	7,355,067.44	-30.04%	5,145,246.00	6.98%	5,504,456.00
4. Other Local Revenues	8600-8799	7,136,596.02	-1.27%	7,046,098.00	-0.64%	7,001,098.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,366,628.05	3.29%	1,411,628.00	14.21%	1,612,230.00
6. Total (Sum lines A1 thru A5c)		24,092,500.51	-9.36%	21,837,181.00	2.36%	22,351,993.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,962,837.05		4,467,969.05
b. Step & Column Adjustment				64,517.00		58,084.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(559,385.00)		(135,750.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,962,837.05	-9.97%	4,467,969.05	-1.74%	4,390,303.05
2. Classified Salaries						
a. Base Salaries				5,061,011.04		4,961,690.04
b. Step & Column Adjustment				60,732.00		59,540.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(160,053.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,061,011.04	-1.96%	4,961,690.04	1.20%	5,021,230.54
3. Employee Benefits	3000-3999	6,162,594.63	1.76%	6,271,226.91	5.66%	6,626,451.00
4. Books and Supplies	4000-4999	2,170,242.05	-82.19%	386,465.00	-0.19%	385,713.41
5. Services and Other Operating Expenditures	5000-5999	4,964,378.19	-13.16%	4,311,046.00	3.63%	4,467,598.00
6. Capital Outlay	6000-6999	17,715.00	0.00%	17,715.00	0.00%	17,715.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	250,000.00	-12.91%	217,716.00	14.83%	250,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,256,510.74	-4.23%	1,203,353.00	-0.86%	1,192,982.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		24,845,288.70	-12.11%	21,837,181.00	2.36%	22,351,993.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(752,788.19)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,286,128.30		1,533,340.11		1,533,340.11
2. Ending Fund Balance (Sum lines C and D1)		1,533,340.11		1,533,340.11		1,533,340.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,533,340.11		1,533,340.11		1,533,340.11
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,533,340.11		1,533,340.11		1,533,340.11

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Moved salary to unrestricted after retracted CTEIG grant expired.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		38,213.00	0.00%	38,213.00	0.00%	38,213.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	27,242,923.00	0.00%	27,242,923.00	0.00%	27,242,923.00
2. Federal Revenues	8100-8299	7,405,876.00	0.00%	7,405,876.00	0.00%	7,405,876.00
3. Other State Revenues	8300-8599	7,932,026.13	-27.67%	5,737,033.00	6.54%	6,112,043.00
4. Other Local Revenues	8600-8799	11,747,300.77	5.10%	12,346,854.00	0.16%	12,366,366.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		54,328,125.90	-2.94%	52,732,686.00	0.75%	53,127,208.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,967,873.70		10,938,145.70
b. Step & Column Adjustment				142,582.00		142,197.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(172,310.00)		(135,750.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,967,873.70	-0.27%	10,938,145.70	0.06%	10,944,592.70
2. Classified Salaries						
a. Base Salaries				11,221,565.40		11,177,132.40
b. Step & Column Adjustment				134,659.00		134,125.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(179,092.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,221,565.40	-0.40%	11,177,132.40	1.20%	11,311,257.90
3. Employee Benefits	3000-3999	12,229,612.37	6.02%	12,965,535.91	6.08%	13,754,164.89
4. Books and Supplies	4000-4999	3,356,295.73	-53.15%	1,572,519.00	-0.87%	1,558,767.91
5. Services and Other Operating Expenditures	5000-5999	9,188,678.00	-7.65%	8,485,346.00	-0.51%	8,441,898.00
6. Capital Outlay	6000-6999	698,115.00	-93.88%	42,715.00	0.00%	42,715.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,624,756.00	-0.49%	6,592,472.00	0.49%	6,624,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(69,269.00)	-46.61%	(36,985.00)	87.29%	(69,269.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		54,262,627.20	-4.57%	51,781,881.01	1.68%	52,653,883.40
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		65,498.70		950,804.99		473,324.60
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,516,814.27		22,582,312.97		23,533,117.96
2. Ending Fund Balance (Sum lines C and D1)		22,582,312.97		23,533,117.96		24,006,442.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,800.00		0.00		0.00
b. Restricted	9740	1,533,340.11		1,533,340.11		1,533,340.11
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00
d. Assigned	9780	19,846,172.86		20,799,777.85		21,273,102.45
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,582,312.97		23,533,117.96		24,006,442.56

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,544,259.97		2,570,260.00		2,596,260.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,544,259.97		2,570,260.00		2,596,260.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.69%		4.96%		4.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		8,674,003.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		54,262,627.20		51,781,881.01		52,653,883.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		54,262,627.20		51,781,881.01		52,653,883.40
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		54,262,627.20		51,781,881.01		52,653,883.40
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,627,878.82		1,553,456.43		1,579,616.50
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		596,000.00		596,000.00		596,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,627,878.82		1,553,456.43		1,579,616.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	429,072.00	765,276.00	78.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,170.00	28,372.00	8.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			455,242.00	793,648.00	74.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	166,708.21	359,102.11	115.4%
2) Classified Salaries		2000-2999	40,069.51	82,644.64	106.3%
3) Employee Benefits		3000-3999	79,886.25	141,703.48	77.4%
4) Books and Supplies		4000-4999	24,228.00	39,260.00	62.0%
5) Services and Other Operating Expenditures		5000-5999	26,888.00	101,000.00	275.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,010.00	12,665.00	26.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			347,789.97	736,375.23	111.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,452.03	57,272.77	-46.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,452.03	57,272.77	-46.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	107,452.03	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	107,452.03	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	107,452.03	New
2) Ending Balance, June 30 (E + F1e)			107,452.03	164,724.80	53.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	107,452.03	164,724.80	53.3%
CAC Instruction	0000	9780		138,360.80	
CAC Instruction	1400	9780		26,364.00	
CAC Instruction	0000	9780	97,852.03		
CAC Instructional	1400	9780	9,600.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	194,009.00	523,049.00	169.6%
Education Protection Account State Aid - Current Year		8012	9,600.00	16,764.00	74.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	225,463.00	225,463.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			429,072.00	765,276.00	78.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,312.00	16,260.00	74.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,858.00	12,112.00	-28.2%
TOTAL, OTHER STATE REVENUE			26,170.00	28,372.00	8.4%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			455,242.00	793,648.00	74.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	166,708.21	359,102.11	115.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			166,708.21	359,102.11	115.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	5,162.32	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,069.51	77,482.32	93.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,069.51	82,644.64	106.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,861.41	39,008.61	30.6%
PERS		3201-3202	6,223.19	14,150.82	127.4%
OASDI/Medicare/Alternative		3301-3302	5,482.55	11,529.22	110.3%
Health and Welfare Benefits		3401-3402	28,912.63	56,963.96	97.0%
Unemployment Insurance		3501-3502	103.36	220.83	113.7%
Workers' Compensation		3601-3602	3,616.55	8,112.62	124.3%
OPEB, Allocated		3701-3702	5,686.56	11,717.42	106.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			79,886.25	141,703.48	77.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,150.00	1,000.00	-53.5%
Books and Other Reference Materials		4200	3,400.00	12,000.00	252.9%
Materials and Supplies		4300	16,678.00	19,260.00	15.5%
Noncapitalized Equipment		4400	2,000.00	7,000.00	250.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,228.00	39,260.00	62.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	700.00	40.0%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5450	5,000.00	5,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,000.00	25,000.00	257.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,088.00	70,000.00	396.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,888.00	101,000.00	275.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	10,010.00	12,665.00	26.5%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,010.00	12,665.00	26.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			347,789.97	736,375.23	111.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	429,072.00	765,276.00	78.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,170.00	28,372.00	8.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			455,242.00	793,648.00	74.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		267,836.13	586,680.17	119.0%
2) Instruction - Related Services	2000-2999		65,139.50	129,253.27	98.4%
3) Pupil Services	3000-3999		4,804.34	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	7,776.79	New
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,010.00	12,665.00	26.5%
10) TOTAL, EXPENDITURES			347,789.97	736,375.23	111.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			107,452.03	57,272.77	-46.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,452.03	57,272.77	-46.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	107,452.03	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	107,452.03	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	107,452.03	New
2) Ending Balance, June 30 (E + F1e)			107,452.03	164,724.80	53.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	107,452.03	164,724.80	53.3%
CAC Instruction	0000	9780		138,360.80	
CAC Instruction	1400	9780		26,364.00	
CAC Instruction	0000	9780	97,852.03		
CAC Instructional	1400	9780	9,600.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,601,161.00	3,601,161.00	0.0%
3) Other State Revenue		8300-8599	5,072,842.00	5,072,842.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,674,003.00	8,674,003.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,674,003.00	8,674,003.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,674,003.00	8,674,003.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	600,000.56	600,000.56	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,000.56	600,000.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,000.56	600,000.56	0.0%
2) Ending Balance, June 30 (E + F1e)			600,000.56	600,000.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	600,000.56	600,000.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	3,601,161.00	3,601,161.00	0.0%
TOTAL, FEDERAL REVENUE			3,601,161.00	3,601,161.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	3,969,415.00	3,969,415.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,103,427.00	1,103,427.00	0.0%
TOTAL, OTHER STATE REVENUE			5,072,842.00	5,072,842.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			8,674,003.00	8,674,003.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,704,588.00	4,704,588.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	3,607,202.00	3,607,202.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	362,213.00	362,213.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,674,003.00	8,674,003.00	0.0%
TOTAL, EXPENDITURES			8,674,003.00	8,674,003.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,601,161.00	3,601,161.00	0.0%
3) Other State Revenue		8300-8599	5,072,842.00	5,072,842.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,674,003.00	8,674,003.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,674,003.00	8,674,003.00	0.0%
10) TOTAL, EXPENDITURES			8,674,003.00	8,674,003.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	600,000.56	600,000.56	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,000.56	600,000.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,000.56	600,000.56	0.0%
2) Ending Balance, June 30 (E + F1e)			600,000.56	600,000.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	600,000.56	600,000.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 6	0.44	0.44
6500	Special Education	150,000.00	150,000.00
6512	Special Ed: Mental Health Services	450,000.12	450,000.12
Total, Restricted Balance		600,000.56	600,000.56

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	236,745.42	234,960.00	-0.8%
3) Other State Revenue		8300-8599	654,800.78	624,016.00	-4.7%
4) Other Local Revenue		8600-8799	127,685.00	124,625.00	-2.4%
5) TOTAL, REVENUES			1,019,231.20	983,601.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	326,000.99	302,604.82	-7.2%
3) Employee Benefits		3000-3999	175,831.70	187,788.88	6.8%
4) Books and Supplies		4000-4999	92,138.17	29,067.48	-68.5%
5) Services and Other Operating Expenditures		5000-5999	401,337.66	402,758.05	0.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	65,300.17	64,646.00	-1.0%
9) TOTAL, EXPENDITURES			1,060,608.69	986,865.23	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,377.49)	(3,264.23)	-92.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,568.89	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,568.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,808.60)	(3,264.23)	-58.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,592.51	17,783.91	-30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,592.51	17,783.91	-30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,592.51	17,783.91	-30.5%
2) Ending Balance, June 30 (E + F1e)			17,783.91	14,519.68	-18.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,998.49	12,734.26	-20.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,785.42	1,785.42	0.0%
Child Development Program	0000	9780		1,785.42	
Child Development Program	0000	9780	1,785.42		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	236,745.42	234,960.00	-0.8%
TOTAL, FEDERAL REVENUE			236,745.42	234,960.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	654,800.78	624,016.00	-4.7%
TOTAL, OTHER STATE REVENUE			654,800.78	624,016.00	-4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	118,025.00	118,025.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,660.00	6,600.00	-31.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,685.00	124,625.00	-2.4%
TOTAL, REVENUES			1,019,231.20	983,601.00	-3.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	8,794.44	30,779.68	250.0%
Classified Supervisors' and Administrators' Salaries		2300	45,381.43	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	271,825.12	271,825.14	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			326,000.99	302,604.82	-7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,810.13	57,339.28	30.9%
OASDI/Medicare/Alternative		3301-3302	25,672.65	24,275.75	-5.4%
Health and Welfare Benefits		3401-3402	91,388.06	91,694.77	0.3%
Unemployment Insurance		3501-3502	161.86	153.21	-5.3%
Workers' Compensation		3601-3602	5,694.32	5,637.91	-1.0%
OPEB, Allocated		3701-3702	9,104.68	8,687.96	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			175,831.70	187,788.88	6.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	82,838.17	29,067.48	-64.9%
Noncapitalized Equipment		4400	9,300.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			92,138.17	29,067.48	-68.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	102,000.00	112,200.00	10.0%
Travel and Conferences		5200	6,499.99	4,999.99	-23.1%
Dues and Memberships		5300	8,805.61	9,509.00	8.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	798.00	298.00	-62.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,100.00	9,900.00	-18.2%
Professional/Consulting Services and Operating Expenditures		5800	267,620.06	262,737.17	-1.8%
Communications		5900	3,514.00	3,113.89	-11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			401,337.66	402,758.05	0.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	65,300.17	64,646.00	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,300.17	64,646.00	-1.0%
TOTAL, EXPENDITURES			1,060,608.69	986,865.23	-7.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	33,568.89	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,568.89	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,568.89	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	236,745.42	234,960.00	-0.8%
3) Other State Revenue		8300-8599	654,800.78	624,016.00	-4.7%
4) Other Local Revenue		8600-8799	127,685.00	124,625.00	-2.4%
5) TOTAL, REVENUES			1,019,231.20	983,601.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		995,308.52	922,219.23	-7.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,300.17	64,646.00	-1.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,060,608.69	986,865.23	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(41,377.49)	(3,264.23)	-92.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,568.89	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,568.89	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,808.60)	(3,264.23)	-58.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,592.51	17,783.91	-30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,592.51	17,783.91	-30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,592.51	17,783.91	-30.5%
2) Ending Balance, June 30 (E + F1e)			17,783.91	14,519.68	-18.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,998.49	12,734.26	-20.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,785.42	1,785.42	0.0%
Child Development Program	0000	9780		1,785.42	
Child Development Program	0000	9780	1,785.42		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6131	Child Development: Resource & Referral Reserve Account	7,821.29	7,821.29
9010	Other Restricted Local	8,177.20	4,912.97
Total, Restricted Balance		15,998.49	12,734.26

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,969.00	40,969.00	0.0%
3) Other State Revenue		8300-8599	4,000.00	4,000.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			45,069.00	45,069.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	85,576.00	85,446.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,493.00	4,623.00	2.9%
9) TOTAL, EXPENDITURES			90,069.00	90,069.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,000.00)	(45,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,000.00	45,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,000.00	45,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,095.23	7,095.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,095.23	7,095.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,095.23	7,095.23	0.0%
2) Ending Balance, June 30 (E + F1e)			7,095.23	7,095.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,095.23	7,095.23	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	40,969.00	40,969.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			40,969.00	40,969.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,000.00	4,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,000.00	4,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	100.00	100.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	0.0%
TOTAL, REVENUES			45,069.00	45,069.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	85,576.00	85,446.00	-0.2%
TOTAL, BOOKS AND SUPPLIES			85,576.00	85,446.00	-0.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,493.00	4,623.00	2.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,493.00	4,623.00	2.9%
TOTAL, EXPENDITURES			90,069.00	90,069.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	45,000.00	45,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,000.00	45,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			45,000.00	45,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,969.00	40,969.00	0.0%
3) Other State Revenue		8300-8599	4,000.00	4,000.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			45,069.00	45,069.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		85,576.00	85,446.00	-0.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,493.00	4,623.00	2.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			90,069.00	90,069.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(45,000.00)	(45,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,000.00	45,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,000.00	45,000.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,095.23	7,095.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,095.23	7,095.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,095.23	7,095.23	0.0%
2) Ending Balance, June 30 (E + F1e)			7,095.23	7,095.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,095.23	7,095.23	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	7,095.23	7,095.23
Total, Restricted Balance		7,095.23	7,095.23

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	0.0%
5) TOTAL, REVENUES			209,000.00	9,000.00	-95.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			199,000.00	9,000.00	-95.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			199,000.00	9,000.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	796,805.19	995,805.19	25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			796,805.19	995,805.19	25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			796,805.19	995,805.19	25.0%
2) Ending Balance, June 30 (E + F1e)			995,805.19	1,004,805.19	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	995,805.19	1,004,805.19	0.9%
Deferred Maintenance	0000	9760		1,004,805.19	
Deferred Maintenance	0000	9760	995,805.19		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
	0000	9780	0.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	200,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue			0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	0.0%
TOTAL, REVENUES			209,000.00	9,000.00	-95.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	0.0%
5) TOTAL, REVENUES			209,000.00	9,000.00	-95.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			199,000.00	9,000.00	-95.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			199,000.00	9,000.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	796,805.19	995,805.19	25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			796,805.19	995,805.19	25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			796,805.19	995,805.19	25.0%
2) Ending Balance, June 30 (E + F1e)			995,805.19	1,004,805.19	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	995,805.19	1,004,805.19	0.9%
Deferred Maintenance	0000	9760		1,004,805.19	
Deferred Maintenance	0000	9760	995,805.19		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
	0000	9780	0.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

July 1 Budget
Santa Cruz County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
Santa Cruz County Expenditures by Object

44 10447 0000000
Form 17

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	26,000.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,000.00	26,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,000.00	26,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,492,259.97	2,518,259.97	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,492,259.97	2,518,259.97	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,492,259.97	2,518,259.97	1.0%
2) Ending Balance, June 30 (E + F1e)			2,518,259.97	2,544,259.97	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,518,259.97	2,544,259.97	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget
Santa Cruz County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
Santa Cruz County Expenditures by Object

44 10447 0000000
Form 17

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,000.00	26,000.00	0.0%
TOTAL, REVENUES			26,000.00	26,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

July 1 Budget
 Santa Cruz County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
 Santa Cruz County Expenditures by Function

44 10447 0000000
 Form 17

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	26,000.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,000.00	26,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,000.00	26,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,492,259.97	2,518,259.97	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,492,259.97	2,518,259.97	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,492,259.97	2,518,259.97	1.0%
2) Ending Balance, June 30 (E + F1e)			2,518,259.97	2,544,259.97	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,518,259.97	2,544,259.97	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,695.81	485,695.81	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,695.81	485,695.81	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,695.81	485,695.81	1.0%
2) Ending Balance, June 30 (E + F1e)			485,695.81	490,695.81	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	485,695.81	490,695.81	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,695.81	485,695.81	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,695.81	485,695.81	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,695.81	485,695.81	1.0%
2) Ending Balance, June 30 (E + F1e)			485,695.81	490,695.81	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	485,695.81	490,695.81	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
7710	State School Facilities Projects	485,695.81	490,695.81
Total, Restricted Balance		485,695.81	490,695.81

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	630,000.00	630,000.00	0.0%
5) TOTAL, REVENUES			630,000.00	630,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	630,000.00	630,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			630,000.00	630,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,637,728.24	7,637,728.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,637,728.24	7,637,728.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,637,728.24	7,637,728.24	0.0%
2) Ending Net Position, June 30 (E + F1e)			7,637,728.24	7,637,728.24	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,637,728.24	7,637,728.24	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	100,000.00	100,000.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	530,000.00	530,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			630,000.00	630,000.00	0.0%
TOTAL, REVENUES			630,000.00	630,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	630,000.00	630,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			630,000.00	630,000.00	0.0%
TOTAL, EXPENSES			630,000.00	630,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	630,000.00	630,000.00	0.0%
5) TOTAL, REVENUES			630,000.00	630,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		630,000.00	630,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			630,000.00	630,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,637,728.24	7,637,728.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,637,728.24	7,637,728.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,637,728.24	7,637,728.24	0.0%
2) Ending Net Position, June 30 (E + F1e)			7,637,728.24	7,637,728.24	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,637,728.24	7,637,728.24	0.0%

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	64.49	83.00	83.00	83.00	83.00	83.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	709.30	747.00	747.00	747.00	747.00	747.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	773.79	830.00	830.00	830.00	830.00	830.00
2. District Funded County Program ADA						
a. County Community Schools	49.91	46.00	46.00	46.00	46.00	46.00
b. Special Education-Special Day Class	82.65	82.65	82.65	91.00	91.00	91.00
c. Special Education-NPS/LCI	0.98	0.98	0.98	4.00	4.00	4.00
d. Special Education Extended Year	7.39	7.39	7.39	9.00	9.00	9.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	140.93	137.02	137.02	150.00	150.00	150.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	914.72	967.02	967.02	980.00	980.00	980.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	37,589.91	38,213.00	38,213.00	38,213.00	38,213.00	38,213.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	58.51	56.00	56.00	84.00	84.00	84.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	58.51	56.00	56.00	84.00	84.00	84.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	58.51	56.00	56.00	84.00	84.00	84.00

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

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

Date of Meeting: Jun 21, 2018

For additional information on this certification, please contact:

Name: Rebecca Olker

Title: Manager, Internal Business Services

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	9,197,479.00	0.00	9,197,479.00	0.00	346,109.00	8,851,370.00	346,109.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	281,516.08	0.00	281,516.08	0.00	0.00	281,516.08	281,516.08
Governmental activities long-term liabilities	9,478,995.08	0.00	9,478,995.08	0.00	346,109.00	9,132,886.08	627,625.08
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	50,654,697.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,242,271.06
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	1,610,689.81
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	116,500.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	845,046.65
4. Other Transfers Out	All	9200	7200-7299	6,010,010.00
5. Interfund Transfers Out	All	9300	7600-7629	78,568.89
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,358.69
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)				9,152,174.04
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)				40,305,252.66

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		886.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		45,491.26
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	36,065,132.19	40,629.44
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)	36,065,132.19	40,629.44
B. Required effort (Line A.2 times 90%)	32,458,618.97	36,566.50
C. Current year expenditures (Line I.E and Line II.B)	40,305,252.66	45,491.26
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 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,752,735.49
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 29,711,329.04

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.26%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,336,992.34
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	675,595.41
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	60,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	272,168.76
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	177,069.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	33,780.48
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,555,605.99
9. Carry-Forward Adjustment (Part IV, Line F)	503,979.44
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,059,585.43

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,782,629.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,413,917.52
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,291,480.90
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	21,892.08
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,062,870.62
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,083,749.85
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,849,439.89
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	622,245.47
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,735,123.27
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,083,300.79
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	893,308.52
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	85,576.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	39,925,534.28

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 8.91%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 10.17%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,555,605.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>26,632.14</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.71%) times Part III, Line B18); zero if negative	<u>503,979.44</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.71%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.26%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>503,979.44</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>503,979.44</u>

Approved indirect cost rate: 7.71%
 Highest rate used in any program: 10.26%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	150,704.00	11,619.00	7.71%
01	3020	79,363.00	6,119.00	7.71%
01	3025	158,489.00	12,219.00	7.71%
01	3310	373,939.00	21,986.00	5.88%
01	3327	54,732.00	2,962.00	5.41%
01	3385	97,039.89	5,264.11	5.42%
01	4035	20,114.00	1,550.00	7.71%
01	5630	34,943.89	2,694.17	7.71%
01	5640	10,000.00	1,026.00	10.26%
01	6230	76,259.91	5,880.00	7.71%
01	6264	91,451.19	1,629.00	1.78%
01	6387	970,306.45	76,541.55	7.89%
01	6500	7,400,263.01	405,657.00	5.48%
01	6501	5,710.00	309.00	5.41%
01	6510	754,862.00	43,504.00	5.76%
01	6512	59,140.00	3,897.00	6.59%
01	6520	71,304.00	5,498.00	7.71%
01	6680	51,511.00	3,972.00	7.71%
01	6685	51,511.00	3,972.00	7.71%
01	6690	12,337.00	951.00	7.71%
01	7135	30,384.00	2,343.00	7.71%
01	7338	69,631.00	5,369.00	7.71%
01	7366	219,311.46	16,909.31	7.71%
01	7810	146,425.07	10,925.35	7.46%
01	8150	631,998.23	48,727.06	7.71%
01	9010	6,930,896.97	384,028.33	5.54%
12	5035	177,674.74	13,614.26	7.66%
12	5055	49,394.00	3,723.00	7.54%
12	6045	1,258.00	97.00	7.71%
12	6100	2,324.00	179.00	7.70%
12	6110	207,481.00	15,403.00	7.42%
12	6126	46,699.00	3,600.00	7.71%
12	6127	249,616.87	16,696.91	6.69%
12	9010	158,860.91	11,987.00	7.55%
13	5310	85,576.00	4,493.00	5.25%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	715,142.51	19,774.28	129,473.84	864,390.63
2. State Lottery Revenue	8560	164,855.00		51,632.00	216,487.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		879,997.51	19,774.28	181,105.84	1,080,877.63
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	10,400.00			10,400.00
2. Classified Salaries	2000-2999	104,793.20			104,793.20
3. Employee Benefits	3000-3999	57,227.49			57,227.49
4. Books and Supplies	4000-4999	19,326.10		72,446.67	91,772.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	57,559.24			57,559.24
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			43,454.49	43,454.49
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		249,306.03	0.00	115,901.16	365,207.19
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	630,691.48	19,774.28	65,204.68	715,670.44
D. COMMENTS:					
Explanation needed for amounts in shaded cells for Resource 6300.					

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

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

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2017-18
2017-18 ESTIMATED ACTUALS

	Various General Unrestricted	06XX/1400 Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,764,616	10,294,974	-	20,059,590	6,983,333	-	-	-	6,983,333	27,042,923
Federal Revenues	451,643	-	-	451,643	721,777	477,815	-	-	1,199,592	1,651,235
Federal Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	416,565	-	-	416,565	1,655,859	2,399,178	-	-	4,055,038	4,471,603
Other Local Revenues	1,095,065	487,000	2,258,176	3,840,241	-	133,957	-	8,516,872	8,650,829	12,491,070
Total Revenue	17,727,889	10,781,974	2,258,176	30,768,038	9,360,969	3,010,950	-	8,516,872	20,888,792	51,656,830
Expenditures										
Certificated Salaries	1,226,675	3,408,754	1,411,434	6,046,863	2,478,186	634,965	-	1,435,308	4,548,460	10,595,323
Classified Salaries	4,164,968	1,823,805	147,231	6,136,004	2,240,182	443,485	308,691	1,741,666	4,734,023	10,870,027
Employee Benefits	2,658,559	2,424,742	717,872	5,801,173	2,852,739	1,174,742	188,348	1,276,527	5,492,355	11,293,528
Books and Supplies	290,745	425,641	140,473	856,860	114,598	175,805	17,900	367,494	675,797	1,532,657
Services, Other Operating Expenditures	1,491,825	1,791,004	488,116	3,770,945	1,297,139	743,750	117,059	3,116,157	5,274,105	9,045,051
Capital Outlay	116,500	-	-	116,500	-	-	-	-	-	116,500
Other Outgo	278,647	-	-	278,647	-	-	-	566,400	566,400	845,047
Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Indirect Costs	(2,007,214)	746,094	105,775	(1,155,345)	489,077	163,719	48,727	384,028	1,085,552	(69,793)
Total Expenditures	14,220,706	10,620,040	3,010,901	27,851,647	9,471,921	3,336,466	680,725	8,887,581	22,376,692	50,228,339
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(33,569)	(45,000)	-	(78,569)	-	-	-	-	-	(78,569)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(2,016,506)	(6,941)	752,725	(1,270,722)	110,932	-	680,725	479,065	1,270,722	-
Total Transfers	(2,050,075)	(51,941)	752,725	(1,349,291)	110,932	-	680,725	479,065	1,270,722	(78,569)
Beginning Balance	18,263,016	400,570	-	18,663,586	20	664,082	-	1,839,204	2,503,306	21,166,892
Net Increase (Decrease) in Fund Balance	1,457,108	109,993	-	1,567,101	(20)	(325,515)	-	108,357	(217,178)	1,349,923
Ending Fund Balance	19,720,124	510,563	-	20,230,687	-	338,567	-	1,947,561	2,286,128	22,516,815
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	338,567	-	1,947,561	2,286,128	2,286,128
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	17,373,666	510,563	-	17,884,229	-	-	-	-	-	17,884,229
Assigned (COPS)	1,143,658	-	-	1,143,658	-	-	-	-	-	1,143,658
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000
Certificated FTE	6.45	36.35	25.30	68.09	30.28	0.43		7.70	38.41	106.50
Classified FTE	59.93	30.29	2.00	92.22	47.48	4.93	4.50	12.64	69.55	161.77

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2017-18
2017-18 ESTIMATED ACTUALS

	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	27,042,923	429,072	-	-	-	200,000	-	-	-	28,101,067
Federal Revenues	1,651,235	-	-	236,745	40,969	-	-	-	-	1,928,949
Federal Pass Through	6,000,000	-	3,601,161	-	-	-	-	-	-	9,601,161
Other State Revenues	4,471,603	26,170	5,072,842	654,801	4,000	-	-	-	-	10,255,585
Other Local Revenues	12,491,070	-	-	127,685	100	9,000	26,000	5,000	630,000	13,288,855
Total Revenue	51,656,830	455,242	8,674,003	1,019,231	45,069	209,000	26,000	5,000	630,000	63,175,618
Expenditures										
Certificated Salaries	10,595,323	166,708	-	-	-	-	-	-	-	10,928,739
Classified Salaries	10,870,027	40,070	-	326,001	-	-	-	-	-	11,276,167
Employee Benefits	11,293,528	79,886	-	175,832	-	-	-	-	-	11,629,132
Books and Supplies	1,532,657	24,228	-	92,138	85,576	-	-	-	-	1,758,827
Services, Other Operating Expenditures	9,045,051	26,888	-	401,338	-	-	-	-	630,000	10,130,164
Capital Outlay	116,500	-	-	-	-	10,000	-	-	-	126,500
Other Outgo	845,047	10,010	3,969,415	-	-	-	-	-	-	4,834,482
Pass Through	6,000,000	-	4,704,588	-	-	-	-	-	-	10,704,588
Indirect Costs (69,793)	-	-	-	65,300	4,493	-	-	-	-	0
Total Expenditures	50,228,339	347,790	8,674,003	1,060,609	90,069	10,000	-	-	630,000	61,388,600
Interfund Transfers										
Transfers In	-	-	-	33,569	45,000	-	-	-	-	78,569
Transfers Out (78,569)	-	-	-	-	-	-	-	-	-	(78,569)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Total Transfers	(78,569)	-	-	33,569	45,000	-	-	-	-	-
Beginning Balance	21,166,892	-	600,001	25,593	7,096	796,805	2,492,260	480,696	7,637,728	33,207,070
Net Increase (Decrease) in Fund Balance	1,349,923	107,452	-	(7,809)	-	199,000	26,000	5,000	-	1,787,018
Ending Fund Balance	22,516,815	107,452	600,001	17,785	7,096	995,805	2,518,260	485,696	7,637,728	34,994,088
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	-	-	-	-	-	-	2,800
Restricted	2,286,128	-	600,001	17,785	7,096	-	-	485,696	7,637,728	11,034,433
Committed	-	-	-	-	-	995,805	-	-	-	995,805
Assigned	17,884,229	-	-	-	-	-	2,518,260	-	-	20,509,941
Assigned (COPS)	1,143,658	-	-	-	-	-	-	-	-	1,143,658
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	1,200,000
Certificated FTE	106.50	1.70	-	-	-	-	-	-	-	108.20
Classified FTE	161.77	1.00	-	4.20	-	-	-	-	-	166.97

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2018-19
2018-19 PROPOSED BUDGET

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,901,465	10,358,125	-	20,259,590	6,983,333	-	-	-	6,983,333	27,242,923
Federal Revenues	155,000	-	-	155,000	721,777	529,099	-	-	1,250,876	1,405,876
Federal Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	576,959	-	-	576,959	3,459,209	3,895,858	-	-	7,355,067	7,932,026
Other Local Revenues	1,082,305	487,000	3,041,400	4,610,705	-	134,498	-	7,002,098	7,136,596	11,747,301
Total Revenue	17,715,729	10,845,125	3,041,400	31,602,253	11,164,319	4,559,455	-	7,002,098	22,725,872	54,328,126
Expenditures										
Certificated Salaries	1,283,758	3,345,104	1,376,175	6,005,037	2,842,208	486,414	-	1,634,215	4,962,837	10,967,874
Classified Salaries	4,273,397	1,768,659	118,499	6,160,554	2,664,112	493,802	292,867	1,610,230	5,061,011	11,221,565
Employee Benefits	2,907,201	2,504,647	655,170	6,067,018	3,505,257	1,206,643	182,201	1,268,494	6,162,595	12,229,612
Books and Supplies	441,981	589,148	154,925	1,186,054	118,963	1,795,791	25,000	230,487	2,170,242	3,356,296
Services, Other Operating Expenditures	1,872,375	1,874,703	477,222	4,224,300	1,530,869	484,374	120,480	2,828,655	4,964,378	9,188,678
Capital Outlay	680,400	-	-	680,400	8,000	-	9,715	-	17,715	698,115
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	(2,366,646)	781,456	259,410	(1,325,780)	630,899	127,576	56,842	441,194	1,256,511	(69,269)
Total Expenditures	15,467,222	10,863,716	3,041,400	29,372,339	11,300,308	4,594,599	687,105	8,263,276	24,845,289	54,217,627
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(45,000)	-	(45,000)	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,345,639)	(20,989)	-	(1,366,628)	135,989	-	687,105	543,534	1,366,628	-
Total Transfers	(1,345,639)	(65,989)	-	(1,411,628)	135,989	-	687,105	543,534	1,366,628	(45,000)
Beginning Balance	19,720,124	510,563	-	20,230,687	-	338,567	-	1,947,561	2,286,128	22,516,815
Net Increase (Decrease) in Fund Balance	902,867	(84,580)	-	818,287	-	(35,144)	-	(717,644)	(752,788)	65,499
Ending Fund Balance	20,622,991	425,983	-	21,048,974	-	303,423	-	1,229,917	1,533,340	22,582,314
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	303,423	-	1,229,917	1,533,340	1,533,340
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	18,651,289	425,983	-	19,077,272	-	-	-	-	-	19,077,272
Assigned (COPS)	768,902	-	-	768,902	-	-	-	-	-	768,902
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000
Certificated FTE	7.45	37.78	23.98	69.20	33.28	-	-	8.10	41.38	110.58
Classified FTE	54.18	28.42	2.50	85.10	53.37	6.18	4.50	17.52	81.57	166.67

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2017-18
2018-19 PROPOSED BUDGET

	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	27,242,923	765,276	-	-	-	-	-	-	-	28,773,475
Federal Revenues	1,405,876	-	-	234,960	40,969	-	-	-	-	1,681,805
Federal Pass Through	6,000,000	-	3,601,161	-	-	-	-	-	-	9,601,161
Other State Revenues	7,932,026	28,372	5,072,842	624,016	4,000	-	-	-	-	13,689,628
Other Local Revenues	11,747,301	-	-	124,625	100	9,000	26,000	5,000	630,000	12,542,026
Total Revenue	54,328,126	793,648	8,674,003	983,601	45,069	9,000	26,000	5,000	630,000	66,288,095
Expenditures										
Certificated Salaries	10,967,874	359,102	-	-	-	-	-	-	-	11,686,078
Classified Salaries	11,221,565	82,645	-	302,605	-	-	-	-	-	11,689,460
Employee Benefits	12,229,612	141,703	-	187,789	-	-	-	-	-	12,700,808
Books and Supplies	3,356,296	39,260	-	29,067	85,446	-	-	-	-	3,549,329
Services, Other Operating Expenditures	9,188,678	101,000	-	402,758	-	-	-	-	630,000	10,423,436
Capital Outlay	698,115	-	-	-	-	-	-	-	-	698,115
Other Outgo	624,756	12,665	3,969,415	-	-	-	-	-	-	4,619,501
Pass Through	6,000,000	-	4,704,588	-	-	-	-	-	-	10,704,588
Indirect Costs	(69,269)	-	-	64,646	4,623	-	-	-	-	(0)
Total Expenditures	54,217,627	736,375	8,674,003	986,865	90,069	-	-	-	630,000	66,071,315
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	22,516,815	107,452	600,001	17,785	7,096	995,805	2,518,260	485,696	7,637,728	34,994,088
Net Increase (Decrease) in Fund Balance	65,499	57,273	-	(3,264)	-	9,000	26,000	5,000	-	216,781
Ending Fund Balance	22,582,314	164,725	600,001	14,520	7,096	1,004,805	2,544,260	490,696	7,637,728	35,210,869
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	-	-	-	-	-	-	2,800
Restricted	1,533,340	-	600,001	-	7,096	-	-	490,696	7,637,728	10,268,860
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	19,077,272	-	-	14,520	-	1,004,805	2,544,260	-	-	22,640,857
Assigned (COPS)	768,902	-	-	-	-	-	-	-	-	768,902
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	1,200,000
Certificated FTE	110.58	2.66	-	-	-	-	-	-	-	113.24
Classified FTE	166.67	1.17	-	4.40	-	-	-	-	-	172.24

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2019-20
2018-19 PROPOSED BUDGET**

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,651,465	10,608,125	-	20,259,590	6,983,333	-	-	-	6,983,333	27,242,923
Federal Revenues	155,000	-	-	155,000	721,777	529,099	-	-	1,250,876	1,405,876
Federal Pass Through	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	591,787	-	-	591,787	3,789,578	1,355,668	-	-	5,145,246	5,737,032
Other Local Revenues	1,082,305	487,000	3,731,451	5,300,756	-	19,000	-	7,027,098	7,046,098	12,346,854
Total Revenue	17,480,557	11,095,125	3,731,451	32,307,133	11,494,688	1,903,767	-	7,027,098	20,425,553	52,732,685
Expenditures										
Certificated Salaries	1,320,701	3,388,590	1,760,886	6,470,177	2,879,157	125,916	-	1,462,896	4,467,969	10,938,146
Classified Salaries	4,270,101	1,789,883	155,458	6,215,442	2,696,082	425,858	296,381	1,543,370	4,961,690	11,177,132
Employee Benefits	3,115,537	2,695,611	883,161	6,694,309	3,755,841	1,053,442	195,593	1,266,350	6,271,227	12,965,536
Books and Supplies	441,981	589,148	154,925	1,186,054	118,963	37,747	25,000	204,754	386,465	1,572,519
Services, Other Operating Expenditures	1,822,375	1,874,703	477,222	4,174,300	1,530,869	176,883	104,826	2,498,469	4,311,046	8,485,346
Capital Outlay	25,000	-	-	25,000	8,000	-	9,715	-	17,715	42,715
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	(2,339,093)	798,956	299,799	(1,240,338)	641,765	83,921	55,590	389,794	1,171,069	(69,269)
Total Expenditures	15,031,358	11,136,891	3,731,451	29,899,700	11,630,677	1,903,767	687,105	7,615,632	21,837,181	51,736,881
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(45,000)	-	(45,000)	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,390,639)	(20,989)	-	(1,411,628)	135,989	-	687,105	588,534	1,411,628	-
Total Transfers	(1,390,639)	(65,989)	-	(1,456,628)	135,989	-	687,105	588,534	1,411,628	(45,000)
Beginning Balance	20,622,991	425,983	-	21,048,974	-	303,423	-	1,229,917	1,533,340	22,582,314
Net Increase (Decrease) in Fund Balance	1,058,559	(107,754)	-	950,805	-	-	-	-	-	950,805
Ending Fund Balance	21,681,550	318,229	-	21,999,779	-	303,423	-	1,229,917	1,533,340	23,533,119
Components of Ending Fund Balance:										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	303,423	-	1,229,917	1,533,340	1,533,340
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	20,084,604	318,229	-	20,402,833	-	-	-	-	-	20,402,833
Assigned (COPS)	394,146	-	-	394,146	-	-	-	-	-	394,146
Committed (COPS)	1,200,000			1,200,000					-	1,200,000

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2020-21
2018-19 PROPOSED BUDGET**

	Various			06XX	0830	33XX/65XX	Various	8150	9XXX		
	General	Alternative			Total	Special		Routine &	Local	Total	Total General
	Unrestricted	Education	CTEP		Unrestricted	Education	Categoricals	Maintenance	Programs	Restricted	Fund
Revenues											
LCFF Revenues	9,401,465	10,858,125	-		20,259,590	6,983,333	-	-	-	6,983,333	27,242,923
Federal Revenues	155,000	-	-		155,000	721,777	529,099	-	-	1,250,876	1,405,876
Federal Pass Through	6,000,000	-	-		6,000,000	-	-	-	-	-	6,000,000
Other State Revenues	607,587	-	-		607,587	4,112,592	1,391,864	-	-	5,504,456	6,112,043
Other Local Revenues	1,082,305	487,000	3,795,963		5,365,268	-	19,000	-	6,982,098	7,001,098	12,366,366
Total Revenue	17,246,357	11,345,125	3,795,963		32,387,445	11,817,702	1,939,963	-	6,982,098	20,739,763	53,127,207
Expenditures											
Certificated Salaries	1,337,870	3,432,642	1,783,777		6,554,289	2,916,586	127,553	-	1,346,164	4,390,303	10,944,592
Classified Salaries	4,321,343	1,811,361	157,323		6,290,027	2,728,435	430,968	299,938	1,561,890	5,021,231	11,311,258
Employee Benefits	3,343,713	2,861,086	922,916		7,127,714	3,999,091	1,082,891	210,622	1,333,847	6,626,451	13,754,165
Books and Supplies	428,981	589,148	154,925		1,173,054	118,963	37,747	25,000	204,003	385,713	1,558,767
Services, Other Operating Expenditures	1,622,375	1,874,703	477,222		3,974,300	1,530,869	176,883	291,878	2,467,969	4,467,598	8,441,898
Capital Outlay	25,000	-	-		25,000	8,000	-	9,715	-	17,715	42,715
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	(2,378,506)	816,456	299,799		(1,262,251)	651,747	83,921	70,554	386,760	1,192,982	(69,269)
Total Expenditures	15,075,532	11,385,396	3,795,963		30,256,890	11,953,691	1,939,963	907,707	7,550,632	22,351,992	52,608,882
Interfund Transfers											
Transfers In	-	-	-		-	-	-	-	-	-	-
Transfers Out	-	(45,000)	-		(45,000)	-	-	-	-	-	(45,000)
Other Financing Sources	-	-	-		-	-	-	-	-	-	-
Contributions	(1,591,241)	(20,989)	-		(1,612,230)	135,989	-	907,707	568,534	1,612,230	-
Total Transfers	(1,591,241)	(65,989)	-		(1,657,230)	135,989	-	907,707	568,534	1,612,230	(45,000)
Beginning Balance	21,681,550	318,229	-		21,999,779	-	303,423	-	1,229,917	1,533,340	23,533,119
Net Increase (Decrease) in Fund Balance	579,585	(106,260)	-		473,325	-	-	-	-	-	473,325
Ending Fund Balance	22,261,135	211,969	-		22,473,104	-	303,423	-	1,229,917	1,533,340	24,006,444
Components of Ending Fund Balance:											
Nonspendable	2,800	-	-		2,800	-	-	-	-	-	2,800
Restricted	-	-	-		-	-	303,423	-	1,229,917	1,533,340	1,533,340
Committed	-	-	-		-	-	-	-	-	-	-
Assigned	21,038,945	211,969	-		21,250,914	-	-	-	-	-	21,250,914
Assigned (COPS)	19,390	-	-		19,390	-	-	-	-	-	19,390
Committed (COPS)	1,200,000				1,200,000					-	1,200,000

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
2017-18 ESTIMATED ACTUALS BUDGET CASH FLOW**

		2017-18 Projected @ 2nd Inteirm	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	25,059,638	25,059,638	22,795,086	21,359,776	22,291,046	20,042,241	18,882,355	22,737,255	22,445,716	21,351,417	21,089,386	24,027,753	25,570,466	22,342,756	25,059,638
B. Receipts																
Revenue Limit:																
Property Tax	8020-8079	11,839,308	40,460	13,797	-	220,268	17,563	4,774,066	876,662	11,442	11,860	4,303,585	763,230	337,205	469,171	11,839,308
State Aid:	8010-8019	15,403,615	647,654	647,654	2,220,677	1,071,334	651,192	1,990,494	748,407	1,218,284	2,047,043	1,218,284	1,218,284	1,386,325	337,983	15,403,615
Other	8080-8099	(200,000)	-	-	-	-	-	(199,791)	-	-	30	2,992	-	-	(3,231)	(200,000)
Federal Revenues	8100-8299	7,651,235	2,191,507	29,743	1,312,200	26,485	(354,921)	44,891	712,895	48,886	260,665	2,576,340	1,493,202	-	(690,659)	7,651,235
Other State Rev	8300-8599	4,471,603	-	(353,880)	2,828,006	58,470	307,859	137,747	24,605	576,560	61,154	126,912	804,434	-	(100,265)	4,471,603
Other Local Rev	8600-8799	12,491,070	1,777,944	1,134,859	829,311	352,519	(2,091,240)	697,348	345,818	481,387	1,283,465	1,297,699	718,420	2,937,881	2,725,659	12,491,070
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		51,656,830	4,657,565	1,472,173	7,190,194	1,729,076	(1,469,547)	7,444,755	2,708,388	2,336,560	3,664,217	9,525,812	4,997,570	4,661,411	2,738,658	51,656,831
C. Disbursements																
Certificated Salary	1000-1999	10,595,323	207,250	395,958	929,171	932,301	947,790	939,991	976,830	917,633	950,105	975,217	966,372	951,961	504,744	10,595,323
Classified Salary	2000-2999	10,870,027	578,373	636,857	1,037,767	946,912	976,592	972,486	908,815	941,410	946,094	956,414	955,872	937,694	74,741	10,870,027
Employee Benefits	3000-3999	11,293,528	638,499	666,133	888,430	888,735	878,362	874,245	879,640	883,729	883,128	882,666	886,197	1,871,874	171,890	11,293,528
Supplies/Services	4000-5999	10,577,708	557,988	414,675	497,775	484,629	588,931	465,836	348,683	562,192	1,135,015	557,221	602,628	2,575,223	1,786,912	10,577,708
Capital Outlays	6000-6599	116,500	-	-	-	-	-	-	-	-	-	-	11,360	78,877	26,263	116,500
Other Outgo	7000-7499	6,775,253	1,512,917	-	-	-	-	312,378	-	-	-	3,255,474	-	1,694,484	-	6,775,253
Interfund Transf Out	7600-7629	78,569	-	-	-	10,000	10,000	10,000	-	-	-	-	7,850	40,719.45	-	78,569
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		50,306,908	3,495,027	2,113,623	3,353,143	3,262,577	3,401,675	3,574,936	3,113,968	3,304,964	3,914,342	6,626,993	3,430,278	8,150,832	2,564,550	50,306,908
Accounts Receivable	9120-9330	5,452,024	412,508	(237,477)	5,141	(7,224)	4,593,704	(115,714)	(51,583)	(169,009)	(68,239)	233,620	(60,038)	916,336	-	5,452,024
Accounts Payable	9510-9659	(9,344,722)	(3,839,598)	(556,383)	(2,910,923)	(708,080)	(882,368)	100,795	165,624	43,114	56,335	(194,073)	35,459	(654,625)	-	(9,344,722)
D. Net Cash Flow			(2,264,552)	(1,435,310)	931,269	(2,248,805)	(1,159,886)	3,854,900	(291,539)	(1,094,299)	(262,030)	2,938,367	1,542,713	(3,227,710)	174,108	(2,542,775)
E. Ending Cash			22,795,086	21,359,776	22,291,046	20,042,241	18,882,355	22,737,255	22,445,716	21,351,417	21,089,386	24,027,753	25,570,466	22,342,756	22,516,863	22,516,863

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
2018-19 ADOPTED BUDGET FORM CASH**

		2018-19 Adopted Budget @ 2017-18 EA	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	22,342,756	22,342,756	22,349,011	20,926,341	25,831,695	23,900,720	21,226,023	25,119,607	24,507,660	23,641,622	22,986,895	24,348,720	26,123,664	22,274,258	22,342,756
B. Receipts																
Revenue Limit:																
Property Tax	8020-8079	11,839,308	40,460	13,797	-	220,268	17,563	4,774,066	876,662	11,442	11,860	4,303,585	763,230	337,205	469,171	11,839,308
State Aid:	8010-8019	15,403,615	647,654	647,654	2,220,677	1,071,334	651,192	1,990,494	748,407	1,218,284	2,047,043	1,218,284	1,218,284	1,386,325	337,983	15,403,615
Other	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	7,405,876	2,121,230	28,789	1,270,121	25,636	(343,539)	43,451	690,034	47,319	252,306	2,093,722.21	945,317.99	231,489	-	7,405,876
Other State Rev	8300-8599	7,932,026	-	(627,736)	5,016,505	103,718	546,101	244,345	43,646	1,022,740	108,478	225,126	926,958.81	322,143	-	7,932,026
Other Local Rev	8600-8799	11,747,301	1,672,078	1,067,285	779,930	331,529	(1,966,719)	655,825	325,227	452,723	1,207,042	1,220,429	675,643	2,762,947	2,563,362	11,747,301
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		54,328,126	4,481,422	1,129,789	9,287,233	1,752,484	(1,095,402)	7,708,181	2,683,976	2,752,508	3,626,730	9,061,146	4,529,433	5,040,110	3,370,516	54,328,126
C. Disbursements																
Certificated Salary	1000-1999	10,967,874	214,537	409,881	961,842	965,082	981,116	973,043	1,011,177	949,899	983,513	1,009,507	1,000,351	985,434	522,492	10,967,874
Classified Salary	2000-2999	11,221,565	597,078	657,453	1,071,329	977,535	1,008,175	1,003,936	938,206	971,855	976,691	987,345	986,785	968,019	77,158	11,221,565
Employee Benefits	3000-3999	12,229,612	691,422	721,347	962,069	962,399	951,167	946,708	952,550	956,978	956,327	955,828	959,651	2,027,028	186,137	12,229,612
Supplies/Services	4000-5999	12,544,974	661,764	491,797	590,352	574,761	698,462	552,473	413,532	666,749	1,346,108	660,855	714,706	3,054,169	2,119,246	12,544,974
Capital Outlays	6000-6599	698,115	-	-	-	-	-	-	-	-	-	-	68,074	472,663	157,379	698,115
Other Outgo	7000-7499	6,555,487	1,463,843	-	-	-	-	302,246	-	-	-	3,149,878	-	1,639,521	-	6,555,487
Interfund Transf Out	7600-7629	45,000	-	-	-	5,727	5,727	5,727	-	-	-	-	4,496	23,322	-	45,000
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		54,262,627	3,628,644	2,280,477	3,585,592	3,485,506	3,644,647	3,784,134	3,315,466	3,545,482	4,262,639	6,763,412	3,734,062	9,170,154	3,062,412	54,262,627
Accounts Receivable	9120-9330	2,738,658	207,211	(119,289)	2,582	(3,629)	2,307,507	(58,125)	(25,911)	(84,897)	(34,278)	(882,648)	969,842	460,293	-	2,738,658
Accounts Payable	9510-9659	(2,564,550)	(1,053,733)	(152,693)	(798,869)	(194,324)	(242,156)	27,662	45,454	11,832	15,460	(53,261)	9,731	(179,654)	-	(2,564,550)
D. Net Cash Flow			6,256	(1,422,670)	4,905,354	(1,930,975)	(2,674,698)	3,893,584	(611,947)	(866,038)	(654,727)	1,361,825	1,774,944	(3,849,405)	308,104	239,606
E. Ending Cash			22,349,011	20,926,341	25,831,695	23,900,720	21,226,023	25,119,607	24,507,660	23,641,622	22,986,895	24,348,720	26,123,664	22,274,258	22,582,362	22,582,362

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE

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July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Santa Cruz County Office of Education

Santa Cruz County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3327-0-0000-0000-9791	3327	9791	106,580.08
01-3327-4-0000-0000-9791	3327	9791	-1,606.00
01-3327-5-0000-0000-9791	3327	9791	-104,974.08

Explanation: Fund balances cross years. This should be cleared during closing.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.COMP.ABS.9665	281,516.08	281,516.08

Explanation: Vacation accruals will be adjusted at close.

EXPORT CHECKS

Checks Completed.

SACS2018 Financial Reporting Software - 2018.1.0
6/7/2018 9:26:05 AM

44-10447-0000000

July 1 Budget
2018-19 Budget

Technical Review Checks

Santa Cruz County Office of Education

Santa Cruz County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Form CASH

Explanation: Cash Flow from Excel is attached.

Checks Completed.