

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

Signed: _____ Date: _____
 County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 06, 2017 Signed: _____
 County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
 As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
 As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
 As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Jane Lin Telephone: (925) 942-3458
 Title: Sr. Manager, Budget and Accounting E-mail: jlin@cccoe.k12.ca.us

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2017-18 First Interim
 County School Service Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,496,344.00	24,959,685.00	32,628,149.16	24,959,685.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,944,824.00	2,333,555.00	184,904.86	2,333,555.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,330,557.00	18,746,981.00	6,776,417.97	18,746,981.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,853,309.00	28,653,521.00	1,969,724.74	28,653,521.00	0.00	0.0%
5) TOTAL, REVENUES			73,625,034.00	74,693,742.00	41,559,196.73	74,693,742.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,904,904.00	18,926,992.00	5,829,970.81	18,926,992.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,262,312.00	16,794,620.00	5,187,178.77	16,794,620.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,530,087.00	18,439,169.00	5,229,956.45	18,439,169.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,101,604.00	2,315,977.00	453,242.31	2,315,977.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,766,447.00	17,039,539.00	2,026,989.20	17,039,539.00	0.00	0.0%
6) Capital Outlay		6000-6999	698,000.00	978,528.00	340,717.70	978,528.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	452,038.00	452,038.00	186,883.55	452,038.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(196,786.00)	(471,914.00)	(57,855.56)	(471,914.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			76,518,606.00	74,474,949.00	19,197,083.23	74,474,949.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,893,572.00)	218,793.00	22,362,113.50	218,793.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	1,834,254.00	388,686.28	1,834,254.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(350,000.00)	(1,834,254.00)	(388,686.28)	(1,834,254.00)		

2017-18 First Interim
 County School Service Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,243,572.00)	(1,615,461.00)	21,973,427.22	(1,615,461.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,154,930.17	20,052,109.59		20,052,109.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,154,930.17	20,052,109.59		20,052,109.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,154,930.17	20,052,109.59		20,052,109.59		
2) Ending Balance, June 30 (E + F1e)			11,911,358.17	18,436,648.59		18,436,648.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,144,523.16	10,700,438.73		10,700,438.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,144,719.01	1,695,699.00		1,695,699.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,612,116.00	4,578,552.00		4,578,552.00		
Unassigned/Unappropriated Amount		9790	0.00	1,451,958.86		1,451,958.86		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	23,358,075.00	23,835,741.00	32,628,149.16	23,835,741.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	622,374.00	701,410.00	30,186.23	701,410.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,752,873.00	3,177,369.00	661,622.72	3,177,369.00	0.00	0.0%
5) TOTAL, REVENUES			26,733,322.00	27,714,520.00	33,319,958.11	27,714,520.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,246,216.00	4,438,447.00	1,463,232.97	4,438,447.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,086,371.00	7,874,238.00	2,502,669.35	7,874,238.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,918,997.00	6,299,020.00	1,885,789.93	6,299,020.00	0.00	0.0%
4) Books and Supplies		4000-4999	693,770.00	677,193.00	176,225.51	677,193.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,777,872.00	7,377,435.00	1,402,669.69	7,377,435.00	0.00	0.0%
6) Capital Outlay		6000-6999	248,000.00	301,528.00	0.00	301,528.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,185.00	86,185.00	3,369.48	86,185.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,240,628.00)	(4,331,870.00)	(975,424.53)	(4,331,870.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			24,816,783.00	22,722,176.00	6,458,532.40	22,722,176.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,916,539.00	4,992,344.00	26,861,425.71	4,992,344.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	1,816,202.00	370,634.24	1,816,202.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,524,637.00)	(2,747,179.00)	(66,947.62)	(2,747,179.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,874,637.00)	(4,563,381.00)	(437,581.86)	(4,563,381.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,902.00	428,963.00	26,423,843.85	428,963.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	5,724,933.01	7,307,247.22		7,307,247.22	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,724,933.01	7,307,247.22		7,307,247.22		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,724,933.01	7,307,247.22		7,307,247.22		
2) Ending Balance, June 30 (E + F1e)			5,766,835.01	7,736,210.22		7,736,210.22		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	10,000.00	10,000.00		10,000.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	1,144,719.01	1,695,699.00		1,695,699.00		
d) Assigned								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
		9789	4,612,116.00	4,578,552.00		4,578,552.00		
		9790	0.00	1,451,959.22		1,451,959.22		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,138,269.00	1,123,944.00	0.00	1,123,944.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,944,824.00	2,333,555.00	184,904.86	2,333,555.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,708,183.00	18,045,571.00	6,746,231.74	18,045,571.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,100,436.00	25,476,152.00	1,308,102.02	25,476,152.00	0.00	0.0%
5) TOTAL, REVENUES			46,891,712.00	46,979,222.00	8,239,238.62	46,979,222.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,658,688.00	14,488,545.00	4,366,737.84	14,488,545.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,175,941.00	8,920,382.00	2,684,509.42	8,920,382.00	0.00	0.0%
3) Employee Benefits		3000-3999	12,611,090.00	12,140,149.00	3,344,166.52	12,140,149.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,407,834.00	1,638,784.00	277,016.80	1,638,784.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,988,575.00	9,662,104.00	624,319.51	9,662,104.00	0.00	0.0%
6) Capital Outlay		6000-6999	450,000.00	677,000.00	340,717.70	677,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	365,853.00	365,853.00	183,514.07	365,853.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,043,842.00	3,859,956.00	917,568.97	3,859,956.00	0.00	0.0%
9) TOTAL, EXPENDITURES			51,701,823.00	51,752,773.00	12,738,550.83	51,752,773.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,810,111.00)	(4,773,551.00)	(4,499,312.21)	(4,773,551.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	18,052.00	18,052.04	18,052.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,524,637.00	2,747,179.00	66,947.62	2,747,179.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,524,637.00	2,729,127.00	48,895.58	2,729,127.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,285,474.00)	(2,044,424.00)	(4,450,416.63)	(2,044,424.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,429,997.16	12,744,862.37		12,744,862.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,429,997.16	12,744,862.37		12,744,862.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,429,997.16	12,744,862.37		12,744,862.37		
2) Ending Balance, June 30 (E + F1e)			6,144,523.16	10,700,438.37		10,700,438.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,144,523.16	10,700,438.73		10,700,438.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.36)		(0.36)		

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
5640	Medi-Cal Billing Option	95,526.21
6015	Adults in Correctional Facilities	0.34
6300	Lottery: Instructional Materials	330,150.29
6500	Special Education	1,267,282.23
7810	Other Restricted State	140,515.33
8150	Ongoing & Major Maintenance Account (RM,	1,024,805.09
9010	Other Restricted Local	7,842,159.24
Total, Restricted Balance		<u>10,700,438.73</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	604,104.00	175,275.00	604,104.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	811,955.00	123,018.59	811,955.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	20.29	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	92.00	92.22	92.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,416,151.00	298,406.10	1,416,151.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	846,383.00	240,821.03	846,383.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	286,865.00	64,568.27	286,865.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	578,271.00	167,115.63	578,271.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	184,200.00	49,638.96	184,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	321,758.00	58,736.84	321,758.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	32,152.00	32,151.63	32,152.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	209,406.00	43,029.58	209,406.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,459,035.00	656,261.74	2,459,035.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(1,042,884.00)	(357,855.64)	(1,042,884.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,064,254.00	388,686.28	1,064,254.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,064,254.00	388,686.28	1,064,254.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	21,370.00	30,830.64	21,370.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	350,000.00		350,000.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	350,000.00		350,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	350,000.00		350,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	371,370.00		371,370.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	21,370.00		21,370.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	350,000.00		350,000.00		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,081,018.00	14,065,636.00	2,344,276.00	14,065,636.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			15,081,018.00	14,065,636.00	2,344,276.00	14,065,636.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	155,477.00	151,771.00	17,699.32	151,771.00	0.00	0.0%
2) Classified Salaries		2000-2999	467,523.00	435,681.00	135,166.61	435,681.00	0.00	0.0%
3) Employee Benefits		3000-3999	361,864.00	329,464.00	87,249.03	329,464.00	0.00	0.0%
4) Books and Supplies		4000-4999	150,920.00	145,833.00	4,539.18	145,833.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	549,760.00	841,232.00	33,715.87	841,232.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,536,718.00	13,910,772.00	32,537.71	13,910,772.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,687.00	34,081.00	3,688.22	34,081.00	0.00	0.0%
9) TOTAL EXPENDITURES			15,290,947.00	15,848,834.00	314,595.94	15,848,834.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(209,929.00)	(1,783,198.00)	2,029,680.06	(1,783,198.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First Interim
 Adult Education Fund
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(209,929.00)	(1,783,198.00)	2,029,680.06	(1,783,198.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	451,469.84	1,818,495.51		1,818,495.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			451,469.84	1,818,495.51		1,818,495.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			451,469.84	1,818,495.51		1,818,495.51		
2) Ending Balance, June 30 (E + F1e)			241,540.84	35,297.51		35,297.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	241,540.84	35,297.51		35,297.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 First Interim
 Child Development Fund
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	475,666.00	481,443.00	(22,539.70)	481,443.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,650,132.00	2,440,986.00	736,008.82	2,440,986.00	0.00	0.0%
4) Other Local Revenue		8600-8799	279,720.00	279,720.00	62,937.00	279,720.00	0.00	0.0%
5) TOTAL, REVENUES			2,405,518.00	3,202,149.00	776,406.12	3,202,149.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	179,138.00	179,138.00	58,605.40	179,138.00	0.00	0.0%
2) Classified Salaries		2000-2999	467,697.00	502,891.00	156,725.12	502,891.00	0.00	0.0%
3) Employee Benefits		3000-3999	346,691.00	342,600.00	111,866.23	342,600.00	0.00	0.0%
4) Books and Supplies		4000-4999	45,261.00	42,038.00	7,785.98	42,038.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,188,632.00	1,907,055.00	493,295.49	1,907,055.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	178,099.00	228,427.00	11,137.76	228,427.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,405,518.00	3,202,149.00	841,415.98	3,202,149.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(65,009.86)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(65,009.86)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.00	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	0.00	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	350,000.00	770,000.00	0.00	770,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,000.00	770,000.00	0.00	770,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			354,000.00	774,000.00	0.00	774,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,863,718.64	2,296,005.81		2,296,005.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,863,718.64	2,296,005.81		2,296,005.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,863,718.64	2,296,005.81		2,296,005.81		
2) Ending Balance, June 30 (E + F1e)			2,217,718.64	3,070,005.81		3,070,005.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	3,070,005.81		3,070,005.81		
d) Assigned								
Other Assignments		9780	2,217,718.64	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.00	500.00	0.00	0.0%
5) TOTAL REVENUES			500.00	500.00	0.00	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	0.00	500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	0.00	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	184,342.23	207,108.28		207,108.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,342.23	207,108.28		207,108.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,342.23	207,108.28		207,108.28		
2) Ending Balance, June 30 (E + F1e)			184,842.23	207,608.28		207,608.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			184,842.23	207,608.28		207,608.28		
c) Committed								
Stablization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	197.00	197.00	197.00	197.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	50.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	247.00	197.00	197.00	197.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	315.00	315.00	315.00	315.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	25.00	25.00	25.00	25.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	340.00	340.00	340.00	340.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	587.00	537.00	537.00	537.00	0.00	0%
4. Adults in Correctional Facilities	573.41	573.41	348.12	573.41	0.00	0%
5. County Operations Grant ADA	170,394.00	170,394.00	170,394.00	170,394.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	61.00	61.00	61.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	61.00	61.00	61.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	61.00	61.00	61.00	0.00	0%

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		July	August	September	October	November	December	January	February
A. BEGINNING CASH		22,153,058.79	19,515,598.07	16,309,080.20	14,114,067.00	10,859,262.13	8,611,404.83	6,330,202.28	10,674,961.51
B. RECEIPTS									
LFFF/Revenue Limit Sources		(4,898.00)	607,677.05	618,089.05	1,093,815.89	1,230,543.13	1,240,393.13	1,230,543.13	1,230,543.13
Principal Apportionment		0.00	0.00	128.50	7,327.31			15,088,621.08	
Property Taxes		0.00	0.00	0.00	0.00			(8,148,011.30)	
Miscellaneous Funds		(618,138.18)	166,817.21	538,165.00	98,060.83	151,903.52	151,903.52	151,903.52	151,903.52
Federal Revenue		5,529,530.21	591,431.24	258,448.20	397,008.32	1,293,719.96	1,052,891.96	1,052,891.96	1,052,891.96
Other State Revenue		414,963.65	685,602.03	581,930.20	287,228.86	1,023,217.93	1,220,850.68	863,217.93	9,780,439.18
Other Local Revenue		(92.22)	0.00	0.00	92.22				
Interfund Transfers In		0.00	0.00	0.00	0.00				
All Other Financing Sources		5,321,365.46	2,051,527.53	1,996,760.95	1,883,533.43	3,699,384.54	3,666,039.29	10,239,166.32	12,215,777.79
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries		1,396,587.31	1,514,858.85	1,481,367.83	1,437,156.82	1,589,810.15	1,589,810.15	1,589,810.15	1,589,810.15
2000-2999		1,233,481.35	1,361,761.91	1,378,081.34	1,213,854.17	1,429,936.90	1,429,936.90	1,429,936.90	1,429,936.90
Employee Salaries		1,306,117.29	1,367,897.00	1,369,017.14	1,186,925.02	1,558,955.69	1,558,955.69	1,558,955.69	1,558,955.69
Classified Salaries		(29,833.59)	133,988.23	224,831.65	124,846.02	189,417.21	189,417.21	189,417.21	189,417.21
Books and Supplies		118,840.95	715,228.68	443,642.84	749,276.73	1,055,954.23	1,055,954.23	1,055,954.23	2,504,084.23
Services		(54,152.18)	342,779.38	47,196.75	4,893.75	67,494.66	67,494.66	67,494.66	67,494.66
Capital Outlay		0.00	183,491.34	(49,947.93)	(4,515.42)			(52,834.75)	190,522.18
Other Outgo		350,000.00	15,609.04		23,077.24				0.00
Interfund Transfers Out		0.00	0.00						
All Other Financing Uses		4,321,041.13	5,635,024.43	4,894,189.62	4,735,514.33	5,891,568.84	5,891,568.84	5,838,734.09	7,530,221.02
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury		2,976.86	(2,976.86)						
Accounts Receivable		7,090,015.78	828,444.56	110,367.25	(62,698.41)	47,992.00	47,992.00	47,992.00	47,992.00
Due From Other Funds		0.00	0.00						
Stores		0.00	0.00						
Prepaid Expenditures		0.00	0.00						
Other Current Assets		0.00	0.00						
Deferred Outflows of Resources		0.00	0.00						
SUBTOTAL		7,092,992.64	825,467.70	110,367.25	(62,698.41)	47,992.00	47,992.00	47,992.00	47,992.00
Liabilities and Deferred Inflows									
Accounts Payable		2,946,989.49	448,488.67	(592,048.22)	340,125.56	103,665.00	103,665.00	103,665.00	103,665.00
Due To Other Funds		0.00	0.00						
Current Loans		0.00	0.00						
Unearned Revenues		7,783,788.20							
Deferred Inflows of Resources		0.00	0.00						
SUBTOTAL		10,730,777.69	448,488.67	(592,048.22)	340,125.56	103,665.00	103,665.00	103,665.00	103,665.00
Nonoperating									
Suspense Clearing		0.00	0.00						
TOTAL BALANCE SHEET ITEMS		(3,637,785.05)	376,979.03	702,415.47	(402,823.97)	(55,673.00)	(55,673.00)	(55,673.00)	(55,673.00)
E. NET INCREASE/DECREASE (B - C + D)		(2,637,460.72)	(3,206,517.87)	(2,195,013.20)	(3,254,804.87)	(2,247,857.30)	(2,281,202.55)	4,344,759.23	4,629,883.77
F. ENDING CASH (A + E)		19,515,598.07	16,309,080.20	14,114,067.00	10,859,262.13	8,611,404.83	6,330,202.28	10,674,961.51	15,304,845.28
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	15,304,845.28	12,725,527.98	24,407,812.29	21,757,306.74				
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment	1,240,393.13	1,230,543.13	1,230,543.13	1,244,729.10			12,192,915.00	12,192,915.00
Property Taxes		13,920,502.11		0.00			29,016,579.00	29,016,579.00
Miscellaneous Funds				(8,101,797.70)			(16,249,809.00)	(16,249,809.00)
Federal Revenue	151,903.52	151,903.52	151,903.52	151,903.50	933,422.00	0.00	2,333,555.00	2,333,555.00
Other State Revenue	1,092,409.96	1,052,891.96	1,052,891.96	1,228,384.31	3,091,589.00	0.00	18,746,981.00	18,746,981.00
Other Local Revenue	883,217.93	1,220,850.68	883,217.93	7,542,986.00	3,265,798.00		28,653,521.00	28,653,521.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	3,367,924.54	17,576,691.40	3,318,556.54	2,066,205.21	7,290,809.00	0.00	74,693,742.00	74,693,742.00
C. DISBURSEMENTS								
Certificated Salaries	1,589,810.15	1,589,810.15	1,589,810.15	1,589,810.14	378,540.00		18,926,992.00	18,926,992.00
Classified Salaries	1,429,936.90	1,429,936.90	1,429,936.90	1,429,936.93	167,946.00		16,794,620.00	16,794,620.00
Employee Benefits	1,558,955.69	1,558,955.69	1,558,955.69	1,558,955.72	737,567.00		18,439,169.00	18,439,169.00
Books and Supplies	189,417.21	189,417.21	189,417.21	189,417.22	347,397.00		2,315,977.00	2,315,977.00
Services	1,055,954.23	1,055,954.23	1,055,954.23	2,504,084.19	3,668,656.00		17,039,539.00	17,039,539.00
Capital Outlay	67,494.66	67,494.66	67,494.66	67,494.68	97,853.00		978,528.00	978,528.00
Other Outgo	0.00	(52,834.75)	21,820.25	(255,576.92)			(19,876.00)	(19,876.00)
Interfund Transfers Out							1,834,254.00	1,834,254.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	5,891,568.84	5,838,734.09	5,913,389.09	8,529,689.68	5,397,959.00	0.00	76,309,203.00	76,309,203.00
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not In Treasury							0.00	
Accounts Receivable	47,992.00	47,992.00	47,992.00	47,988.82			8,350,062.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	47,992.00	47,992.00	47,992.00	47,988.82	0.00	0.00	8,350,062.00	
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable	103,665.00	103,665.00	103,665.00	103,667.88			3,972,878.38	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							7,783,788.20	
Deferred Inflows of Resources							0.00	
SUBTOTAL	103,665.00	103,665.00	103,665.00	103,667.88	0.00	0.00	11,756,666.58	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	(55,673.00)	(55,673.00)	(55,673.00)	(55,679.06)	0.00	0.00	(3,406,604.58)	
E. NET INCREASE/DECREASE (B - C + D)	(2,579,317.30)	11,682,284.31	(2,650,505.55)	(6,519,163.53)	1,892,850.00	0.00	(5,022,065.58)	(1,615,461.00)
F. ENDING CASH (A + E)	12,725,527.98	24,407,812.29	21,757,306.74	15,238,143.21				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							17,130,993.21	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		170,394.00	0.00%	170,394.00	0.00%	170,394.00
(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	24,959,685.00	0.00%	24,959,685.00	0.00%	24,959,685.00
2. Federal Revenues	8100-8299	2,333,555.00	-1.29%	2,303,558.00	-3.44%	2,224,251.00
3. Other State Revenues	8300-8599	18,746,981.00	-7.90%	17,265,209.00	-27.85%	12,457,426.00
4. Other Local Revenues	8600-8799	28,653,521.00	1.60%	29,112,406.00	1.97%	29,685,232.00
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)		74,693,742.00	-1.41%	73,640,858.00	-5.86%	69,326,594.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,926,992.00		18,783,344.00
b. Step & Column Adjustment				141,352.00		149,852.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(285,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,926,992.00	-0.76%	18,783,344.00	0.80%	18,933,196.00
2. Classified Salaries						
a. Base Salaries				16,794,620.00		16,888,382.00
b. Step & Column Adjustment				331,494.00		336,377.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(237,732.00)		(33,413.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,794,620.00	0.56%	16,888,382.00	1.79%	17,191,346.00
3. Employee Benefits	3000-3999	18,439,169.00	2.52%	18,903,930.00	6.28%	20,090,875.00
4. Books and Supplies	4000-4999	2,315,977.00	-27.99%	1,667,788.00	-15.29%	1,412,838.00
5. Services and Other Operating Expenditures	5000-5999	17,039,539.00	-9.51%	15,419,025.00	-40.42%	9,186,318.00
6. Capital Outlay	6000-6999	978,528.00	-74.66%	248,000.00	0.00%	248,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	452,038.00	411.06%	2,310,171.00	-96.27%	86,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(471,914.00)	-0.21%	(470,927.00)	1.29%	(477,001.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,834,254.00	4.95%	1,925,054.00	1.67%	1,957,293.00
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)		76,309,203.00	-0.83%	75,674,767.00	-9.31%	68,629,050.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,615,461.00)		(2,033,909.00)		697,544.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,052,109.59		18,436,648.59		16,402,739.59
2. Ending Fund Balance (Sum lines C and D1)		18,436,648.59		16,402,739.59		17,100,283.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	10,700,438.73		9,193,971.37		8,477,504.37
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,695,699.00		1,528,297.00		2,996,530.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,578,552.00		4,540,486.00		4,117,743.00
2. Unassigned/Unappropriated	9790	1,451,958.86		1,129,985.22		1,498,506.22
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,436,648.59		16,402,739.59		17,100,283.59

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,578,552.00		4,540,486.00		4,117,743.00
c. Unassigned/Unappropriated	9790	1,451,959.22		1,129,985.22		1,498,506.22
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.36)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,030,510.86		5,670,471.22		5,616,249.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.90%		7.49%		8.18%
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)						
		0.00				
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)						
		76,309,203.00		75,674,767.00		68,629,050.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		76,309,203.00		75,674,767.00		68,629,050.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		76,309,203.00		75,674,767.00		68,629,050.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,526,184.06		1,513,495.34		1,372,581.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		1,980,000.00		1,980,000.00		1,980,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,980,000.00		1,980,000.00		1,980,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		170,394.00	0.00%	170,394.00	0.00%	170,394.00
(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	23,835,741.00	0.00%	23,835,741.00	0.00%	23,835,741.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	701,410.00	-11.27%	622,374.00	0.00%	622,374.00
4. Other Local Revenues	8600-8799	3,177,369.00	0.00%	3,177,369.00	0.00%	3,177,369.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,747,179.00)	66.59%	(4,576,442.00)	-56.36%	(1,997,175.00)
6. Total (Sum lines A1 thru A5c)		24,967,341.00	-7.64%	23,059,042.00	11.19%	25,638,309.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,438,447.00		4,536,953.00
b. Step & Column Adjustment				31,994.00		45,369.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				66,512.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,438,447.00	2.22%	4,536,953.00	1.00%	4,582,322.00
2. Classified Salaries						
a. Base Salaries				7,874,238.00		8,169,111.00
b. Step & Column Adjustment				160,000.00		176,415.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				134,873.00		256,660.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,874,238.00	3.74%	8,169,111.00	5.30%	8,602,186.00
3. Employee Benefits	3000-3999	6,299,020.00	1.34%	6,383,134.00	10.13%	7,029,983.00
4. Books and Supplies	4000-4999	677,193.00	-6.72%	631,668.00	-29.73%	443,878.00
5. Services and Other Operating Expenditures	5000-5999	7,377,435.00	-16.36%	6,170,370.00	-13.07%	5,364,130.00
6. Capital Outlay	6000-6999	301,528.00	-17.75%	248,000.00	0.00%	248,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	86,185.00	0.00%	86,185.00	0.00%	86,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,331,870.00)	5.30%	(4,561,548.00)	-10.40%	(4,087,236.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,816,202.00	5.86%	1,922,611.00	1.68%	1,954,850.00
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)		24,538,378.00	-3.88%	23,586,484.00	2.70%	24,224,298.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		428,963.00		(527,442.00)		1,414,011.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,307,247.22		7,736,210.22		7,208,768.22
2. Ending Fund Balance (Sum lines C and D1)		7,736,210.22		7,208,768.22		8,622,779.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,695,699.00		1,528,297.00		2,996,530.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,578,552.00		4,540,486.00		4,117,743.00
2. Unassigned/Unappropriated	9790	1,451,959.22		1,129,985.22		1,498,506.22
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,736,210.22		7,208,768.22		8,622,779.22

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,578,552.00		4,540,486.00		4,117,743.00
c. Unassigned/Unappropriated	9790	1,451,959.22		1,129,985.22		1,498,506.22
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		6,030,511.22		5,670,471.22		5,616,249.22
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.						
Shift FTE from restricted resources to unrestricted as grants expires.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, 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	1,123,944.00	0.00%	1,123,944.00	0.00%	1,123,944.00
2. Federal Revenues	8100-8299	2,333,555.00	-1.29%	2,303,558.00	-3.44%	2,224,251.00
3. Other State Revenues	8300-8599	18,045,571.00	-7.77%	16,642,835.00	-28.89%	11,835,052.00
4. Other Local Revenues	8600-8799	25,476,152.00	1.80%	25,935,037.00	2.21%	26,507,863.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,747,179.00	66.59%	4,576,442.00	-56.36%	1,997,175.00
6. Total (Sum lines A1 thru A5c)		49,726,401.00	1.72%	50,581,816.00	-13.63%	43,688,285.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,488,545.00		14,246,391.00
b. Step & Column Adjustment				109,358.00		104,483.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(351,512.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,488,545.00	-1.67%	14,246,391.00	0.73%	14,350,874.00
2. Classified Salaries						
a. Base Salaries				8,920,382.00		8,719,271.00
b. Step & Column Adjustment				171,494.00		159,962.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(372,605.00)		(290,073.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,920,382.00	-2.25%	8,719,271.00	-1.49%	8,589,160.00
3. Employee Benefits	3000-3999	12,140,149.00	3.14%	12,520,796.00	4.31%	13,060,892.00
4. Books and Supplies	4000-4999	1,638,784.00	-36.78%	1,036,120.00	-6.48%	968,960.00
5. Services and Other Operating Expenditures	5000-5999	9,662,104.00	-4.28%	9,248,655.00	-58.67%	3,822,188.00
6. Capital Outlay	6000-6999	677,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	365,853.00	507.89%	2,223,986.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,859,956.00	5.98%	4,090,621.00	-11.74%	3,610,235.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	18,052.00	-86.47%	2,443.00	0.00%	2,443.00
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)		51,770,825.00	0.61%	52,088,283.00	-14.75%	44,404,752.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,044,424.00)		(1,506,467.00)		(716,467.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,744,862.37		10,700,438.37		9,193,971.37
2. Ending Fund Balance (Sum lines C and D1)		10,700,438.37		9,193,971.37		8,477,504.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,700,438.73		9,193,971.37		8,477,504.37
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	(0.36)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,700,438.37		9,193,971.37		8,477,504.37

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						
Staff reduced or shifted to unrestricted due to grant expiration.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2017-18)	247.00	197.00	-20.2%	Not Met
1st Subsequent Year (2018-19)	247.00	197.00	-20.2%	Not Met
2nd Subsequent Year (2019-20)	247.00	197.00	-20.2%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2017-18)	340.00	340.00	0.0%	Met
1st Subsequent Year (2018-19)	340.00	340.00	0.0%	Met
2nd Subsequent Year (2019-20)	340.00	340.00	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2017-18)	170,394.00	170,394.00	0.0%	Met
1st Subsequent Year (2018-19)	170,394.00	170,394.00	0.0%	Met
2nd Subsequent Year (2019-20)	170,394.00	170,394.00	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
 (required if NOT met)

The Adopted budget ADA consisted of Golden Gate Community School which has become a charter school commencing July 01 2017. The ADA for Golden Gate Community school is removed from this projection and reported in Fund 09, Charter School Special Fund.

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals			
	Current Year (2017-18)	40,107,285.00	41,209,494.00		
1st Subsequent Year (2018-19)	39,307,285.00	41,209,494.00	41,209,494.00	4.8%	Not Met
2nd Subsequent Year (2019-20)	39,307,285.00	41,209,494.00	41,209,494.00	4.8%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
 (required if NOT met)

LCFF revenue projections have been updated to reflect the excess property taxes based on 2016-17 annual property tax data.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2017-18)	56,697,303.00	54,160,781.00	-4.5%	Met
1st Subsequent Year (2018-19)	57,948,626.00	54,575,656.00	-5.8%	Not Met
2nd Subsequent Year (2019-20)	59,839,597.00	56,215,417.00	-6.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
 (required if NOT met)

2017-18 Adopted General fund budget consisted of \$1.452M community school budget for all three years in the multi-year projections. Commencing July 01, 2017, Golden Gate Community School became a charter school so the budget is reclassified from fund 01 to fund 09. The "NOT MET" status for the subsequent years are caused by this change together with planned class reduction due to lower enrollment projections.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2017-18)	2,944,824.00	2,333,555.00	-20.8%	Yes
1st Subsequent Year (2018-19)	2,930,164.00	2,303,558.00	-21.4%	Yes
2nd Subsequent Year (2019-20)	2,865,857.00	2,224,251.00	-22.4%	Yes

Explanation:
(required if Yes)

\$432,000 Title I A budget for Golden Gate Community School was reclassified from fund 01 to fund 09 charter school fund. 1st interim budget also reflects grant reduction from WIOA programs.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	18,330,557.00	18,746,981.00	2.3%	No
1st Subsequent Year (2018-19)	17,291,539.00	17,265,209.00	-0.2%	No
2nd Subsequent Year (2019-20)	12,414,310.00	12,457,426.00	0.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	27,853,309.00	28,653,521.00	2.9%	No
1st Subsequent Year (2018-19)	29,369,338.00	29,112,406.00	-0.9%	No
2nd Subsequent Year (2019-20)	30,183,224.00	29,685,232.00	-1.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	2,101,604.00	2,315,977.00	10.2%	Yes
1st Subsequent Year (2018-19)	1,716,429.00	1,667,788.00	-2.8%	No
2nd Subsequent Year (2019-20)	1,441,717.00	1,412,838.00	-2.0%	No

Explanation:
(required if Yes)

Budget increases are due to grant awards and program planning updates.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	16,766,447.00	17,039,539.00	1.6%	No
1st Subsequent Year (2018-19)	13,808,432.00	15,419,025.00	11.7%	Yes
2nd Subsequent Year (2019-20)	8,795,826.00	9,186,318.00	4.4%	No

Explanation:
(required if Yes)

2018-19 budget increases are primarily due to updates from CTEIG grant matching requirement.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2017-18)	49,128,690.00	49,734,057.00	1.2%	Met
1st Subsequent Year (2018-19)	49,591,041.00	48,681,173.00	-1.8%	Met
2nd Subsequent Year (2019-20)	45,463,391.00	44,366,909.00	-2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2017-18)	18,868,051.00	19,355,516.00	2.6%	Met
1st Subsequent Year (2018-19)	15,524,861.00	17,086,813.00	10.1%	Not Met
2nd Subsequent Year (2019-20)	10,237,543.00	10,599,156.00	3.5%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

Explanation:

Federal Revenue
 (linked from 4A
 if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Budget increases are due to grant awards and program planning updates.

Explanation:

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

2018-19 budget increases are primarily due to updates from CTEIG grant matching requirement.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

DATA ENTRY: Enter the Required Minimum Contribution. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.00	1,000,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		827,000.00	

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

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	7.9%	7.5%	8.2%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.6%	2.5%	2.7%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	428,963.00	24,538,378.00	N/A	Met
1st Subsequent Year (2018-19)	(527,442.00)	23,586,484.00	2.2%	Met
2nd Subsequent Year (2019-20)	1,414,011.00	24,224,298.00	N/A	Met

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

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

- STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2017-18)	18,436,648.59	Met
1st Subsequent Year (2018-19)	16,402,739.59	Met
2nd Subsequent Year (2019-20)	17,100,283.59	Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	15,238,143.21	Met

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

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

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

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$66,000 (greater of)	0	to \$5,865,999
4% or \$293,000 (greater of)	\$5,866,000	to \$14,662,999
3% or \$587,000 (greater of)	\$14,663,000	to \$65,989,000
2% or \$1,980,000 (greater of)	\$65,989,001	and over

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	76,309,203	75,674,767	68,629,050
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	76,309,203.00	75,674,767.00	68,629,050.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	76,309,203.00	75,674,767.00	68,629,050.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,526,184.06	1,513,495.34	1,372,581.00
6. Reserve Standard - by Amount (From percentage level chart above)	1,980,000.00	1,980,000.00	1,980,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,980,000.00	1,980,000.00	1,980,000.00

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,578,552.00	4,540,486.00	4,117,743.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,451,959.22	1,129,985.22	1,498,506.22
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.36)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	6,030,510.86	5,670,471.22	5,616,249.22
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	7.90%	7.49%	8.18%
County Office's Reserve Standard (Section 8A, Line 7):	1,980,000.00	1,980,000.00	1,980,000.00
Status:	Met	Met	Met

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

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

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

County Office's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(2,863,648.00)	(3,701,623.00)	29.3%	837,975.00	Not Met
1st Subsequent Year (2018-19)	(2,845,727.00)	(5,210,499.00)	83.1%	2,364,772.00	Not Met
2nd Subsequent Year (2019-20)	(2,118,130.00)	(2,392,429.00)	13.0%	274,299.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2017-18)	350,000.00	1,834,254.00	424.1%	1,484,254.00	Not Met
1st Subsequent Year (2018-19)	350,000.00	1,925,054.00	450.0%	1,575,054.00	Not Met
2nd Subsequent Year (2019-20)	350,000.00	1,957,293.00	459.2%	1,607,293.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Increase contributions to restricted programs for debt repayment, special education program supports and CTEIG matching requirement.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increase contributions to fund 20 OPEB to meet ARC requirement; increase contributions to fund 09 Charter School fund to support community school program.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

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

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

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	Unrestricted General Fund	obj 7438/7439	35,547
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1	Unrestricted General Fund	obj 3902	451,948
State School Building Loans				
Compensated Absences		various programs		989,550

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
BANS	9	IRS subsidy/RDA revenues	obj 7438/7439	2,384,980
Litigation Settlement	1	Unrestricted General Fund	obj 5876	295,000
TOTAL:				4,157,025

Type of Commitment (continued):	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	12,519	12,519	12,519	12,519
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	451,948	451,948	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
BANS	370,467	365,852	361,054	2,223,985
Litigation Settlement	435,000	295,000	0	0
Total Annual Payments:	1,269,934	1,125,319	373,573	2,236,504
Has total annual payment increased over prior year (2016-17)?		No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Increase contributions from unrestricted sources to restricted in 2018-19 and 2019-20 for loan repayment in 2019-20. See 5A, 1a.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
17,372,614.00	18,135,568.00
15,506,895.00	14,818,104.00
Estimated	Actuarial
	Jun 01, 2017

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
 Current Year (2017-18)
 1st Subsequent Year (2018-19)
 2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,967,176.00	1,883,476.00
1,983,704.00	1,864,746.00
2,002,990.00	1,878,703.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
 Current Year (2017-18)
 1st Subsequent Year (2018-19)
 2nd Subsequent Year (2019-20)

1,200,403.00	1,217,888.00
1,224,961.00	1,176,087.00
1,244,513.00	1,192,113.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 Current Year (2017-18)
 1st Subsequent Year (2018-19)
 2nd Subsequent Year (2019-20)

940,872.00	954,487.00
917,100.00	862,505.00
786,121.00	747,676.00

- d. Number of retirees receiving OPEB benefits
 Current Year (2017-18)
 1st Subsequent Year (2018-19)
 2nd Subsequent Year (2019-20)

190/60	189/62
207/43	203/48
220/30	217/34

4. Comments:

Additional contributions of \$770,000 are made to fund 20, Postemployment Benefits, to meet annual ARC requirement of \$1.9M.

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2017-18)
 - 1st Subsequent Year (2018-19)
 - 2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2017-18)
 - 1st Subsequent Year (2018-19)
 - 2nd Subsequent Year (2019-20)

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
 Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.
 If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	167.7	156.4	153.4	153.4

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

If No, complete questions 5 and 6.

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

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

48 Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
2,558,712	2,668,865	2,788,964
95.0%	95.0%	95.0%
included	4.5%	4.5%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs
 If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
included	106,201	107,263
included	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	212.9	203.8	200.5	200.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim 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")

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
included	3,894,648	4,069,908
95.6%	95.6%	95.6%
included	4.5%	4.5%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs
 If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
included	224,574	229,066
included	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	70.3	72.8	72.8	72.8

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

If No, complete questions 3 and 4.

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits included		1,741,962	1,820,350
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year included		4.5%	4.5%

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments included		62,615	62,928
3. Percent change in step & column over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|------------------------------------|
| A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No) | <input type="button" value="No"/> |
| A2. Is the system of personnel position control Independent from the payroll system? | <input type="button" value="No"/> |
| A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years? | <input type="button" value="No"/> |
| A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year? | <input type="button" value="Yes"/> |
| A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="button" value="No"/> |
| A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="button" value="No"/> |
| A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to the CDE.) | <input type="button" value="No"/> |
| A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="button" value="No"/> |

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

Comments:
(optional)

Beginning July 01, 2017 Golden Gate Community School has become Golden Gate Community Charter School. All program activities are recorded in Fund 09, Special Fund for Charter School.

End of County Office First Interim Criteria and Standards Review
