



FINANCIAL DATA

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - TOTAL GENERAL FUND

| Description | 2017-18 Estimated Budget | 2018-19 Adopted Budget |
|--|--------------------------------|------------------------------|
| REVENUES | | |
| LCFF | \$ 26,173,240 | \$ 28,073,106 |
| Federal Revenue | 2,358,882 | 2,150,064 |
| State Revenue | 18,936,543 | 19,196,310 |
| Local Revenue | 29,288,039 | 29,689,934 |
| TOTAL REVENUES | 76,756,704 | 79,109,414 |
| EXPENDITURES | | |
| Certificated Salaries | 19,018,411 | 19,498,175 |
| Classified Salaries | 16,824,585 | 18,087,722 |
| Employee Benefits | 18,723,169 | 19,752,616 |
| Books and Supplies | 2,189,114 | 2,044,561 |
| Services and Other Operating Expenditures | 18,583,511 | 18,439,532 |
| Capital Outlay | 944,666 | 849,000 |
| Other Outgo (Excluding Indirect Costs) | 452,038 | 447,240 |
| Other Outgo - Indirect Costs | (514,962) | (529,075) |
| TOTAL EXPENDITURES | 76,220,532 | 78,589,771 |
| EXCESS (DEFICIENCY) | 536,172 | 519,643 |
| OTHER FINANCING SOURCES/USES | | |
| Interfund Transfers | | |
| Transfers In | - | - |
| Transfers Out | 2,018,692 | 2,229,313 |
| Contributions | - | - |
| TOTAL OTHER SOURCES/USES | (2,018,692) | (2,229,313) |
| NET INCREASE (DECREASE) IN FUND BALANCE | (1,482,520) | (1,709,670) |
| BEGINNING BALANCE | 20,052,109 | 18,569,589 |
| ENDING BALANCE | \$ 18,569,589 | \$ 16,859,919 |

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - UNRESTRICTED GENERAL FUND

| Description | 2017-18 Estimated Budget | 2018-19 Adopted Budget |
|--|-----------------------------|---------------------------|
| REVENUES | | |
| LCFF | \$ 25,049,296 | \$ 26,949,162 |
| Federal Revenue | - | - |
| State Revenue | 807,258 | 885,090 |
| Local Revenue | 4,318,496 | 4,239,599 |
| TOTAL REVENUES | 30,175,050 | 32,073,851 |
| EXPENDITURES | | |
| Certificated Salaries | 4,492,207 | 5,338,877 |
| Classified Salaries | 7,750,034 | 8,758,980 |
| Employee Benefits | 6,661,777 | 7,016,611 |
| Books and Supplies | 606,607 | 597,100 |
| Services and Other Operating Expenditures | 8,809,670 | 9,818,046 |
| Capital Outlay | 275,646 | 387,000 |
| Other Outgo (Excluding Indirect Costs) | 86,185 | 86,185 |
| Other Outgo - Indirect Costs | (4,345,665) | (4,525,238) |
| TOTAL EXPENDITURES | 24,336,461 | 27,477,561 |
| EXCESS (DEFICIENCY) | 5,838,589 | 4,596,290 |
| OTHER FINANCING SOURCES/USES | | |
| Interfund Transfers | | |
| Transfers In | - | - |
| Transfers Out | 2,000,640 | 2,226,870 |
| Contributions | (4,824,630) | (1,462,420) |
| TOTAL OTHER SOURCES/USES | (6,825,270) | (3,689,290) |
| NET INCREASE (DECREASE) IN FUND BALANCE | (986,681) | 907,000 |
| BEGINNING BALANCE | 7,307,247 | 6,320,566 |
| ENDING BALANCE | \$ 6,320,566 | \$ 7,227,566 |

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - RESTRICTED GENERAL FUND

| Description | 2017-18 Estimated Budget | 2018-19 Adopted Budget |
|--|--------------------------------|------------------------------|
| REVENUES | | |
| LCFF | \$ 1,123,944 | \$ 1,123,944 |
| Federal Revenue | 2,358,882 | 2,150,064 |
| State Revenue | 18,129,285 | 18,311,220 |
| Local Revenue | 24,969,543 | 25,450,335 |
| TOTAL REVENUES | 46,581,654 | 47,035,563 |
| EXPENDITURES | | |
| Certificated Salaries | 14,526,204 | 14,159,298 |
| Classified Salaries | 9,074,551 | 9,328,742 |
| Employee Benefits | 12,061,392 | 12,736,005 |
| Books and Supplies | 1,582,507 | 1,447,461 |
| Services and Other Operating Expenditures | 9,773,841 | 8,621,486 |
| Capital Outlay | 669,020 | 462,000 |
| Other Outgo (Excluding Indirect Costs) | 365,853 | 361,055 |
| Other Outgo - Indirect Costs | 3,830,703 | 3,996,163 |
| TOTAL EXPENDITURES | 51,884,071 | 51,112,210 |
| EXCESS (DEFICIENCY) | (5,302,417) | (4,076,647) |
| OTHER FINANCING SOURCES/USES | | |
| Interfund Transfers | | |
| Transfers In | - | - |
| Transfers Out | 18,052 | 2,443 |
| Contributions | 4,824,630 | 1,462,420 |
| TOTAL OTHER SOURCES/USES | 4,806,578 | 1,459,977 |
| NET INCREASE (DECREASE) IN FUND BALANCE | (495,839) | (2,616,670) |
| BEGINNING BALANCE | 12,744,862 | 12,249,023 |
| ENDING BALANCE | \$ 12,249,023 | \$ 9,632,353 |

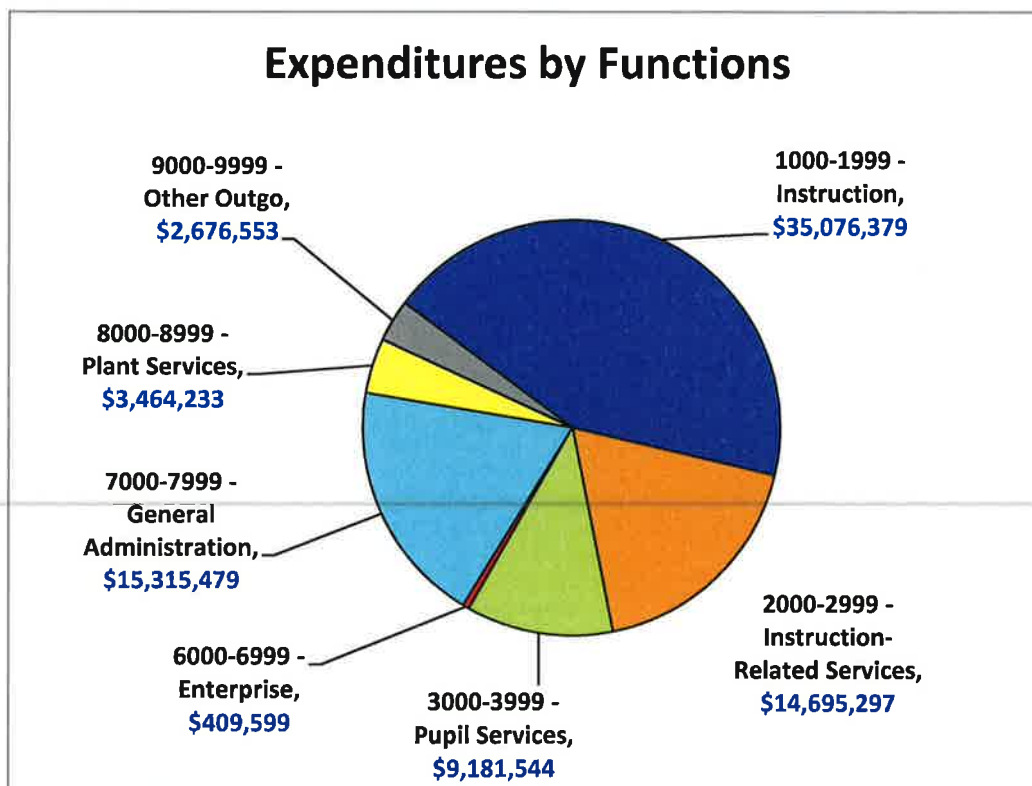
CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - EXPENDITURES BY FUNCTIONS

**2018-19
BUDGET ADOPTION**

EXPENDITURES by FUNCTIONS:

| | | |
|--|-----------|-------------------|
| 1000-1999 - Instruction | \$ | 35,076,379 |
| 2000-2999 - Instruction-Related Services | | 14,695,297 |
| 3000-3999 - Pupil Services | | 9,181,544 |
| 6000-6999 - Enterprise | | 409,599 |
| 7000-7999 - General Administration | | 15,315,479 |
| 8000-8999 - Plant Services | | 3,464,233 |
| 9000-9999 - Other Outgo | | 2,676,553 |
| TOTAL EXPENDITURES | \$ | 80,819,084 |



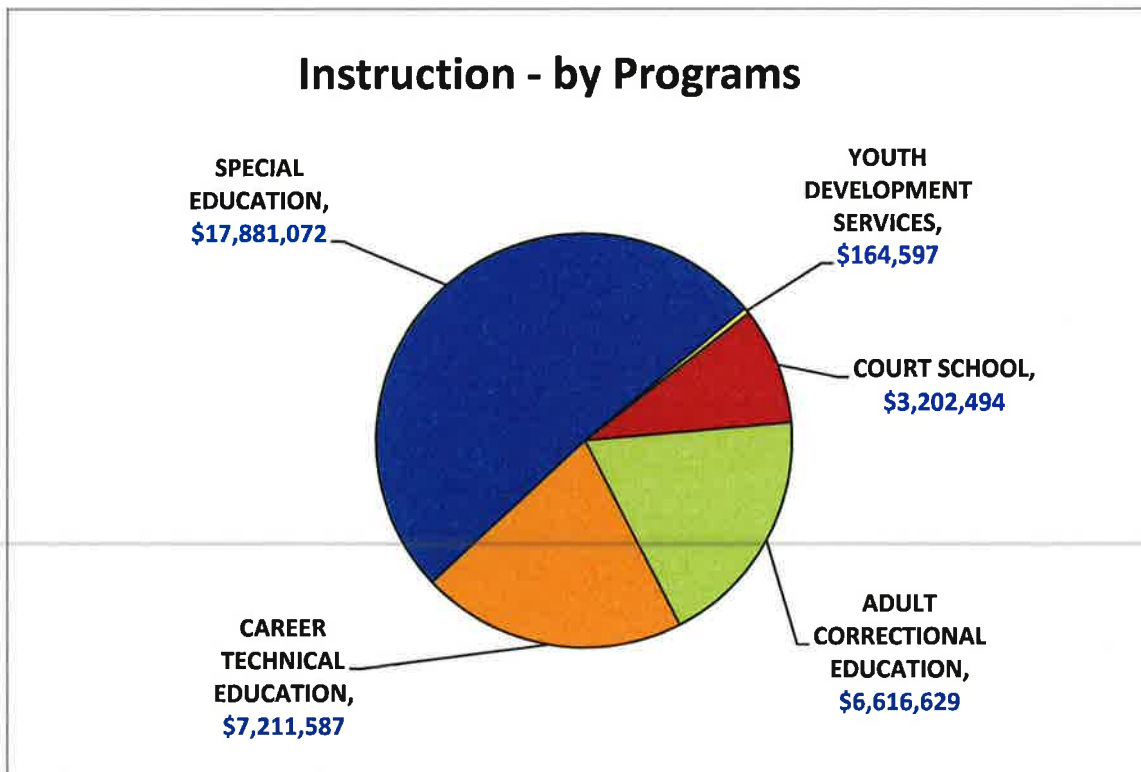
CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - INSTRUCTION

2018-19
BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

| | | |
|------------------------------|-----------|-------------------|
| ADULT CORRECTIONAL EDUCATION | \$ | 6,616,629 |
| CAREER TECHNICAL EDUCATION | | 7,211,587 |
| COURT SCHOOLS | | 3,202,494 |
| SPECIAL EDUCATION | | 17,881,072 |
| YOUTH DEVELOPMENT SERVICES | | 164,597 |
| TOTAL EXPENDITURES | \$ | 35,076,379 |



CONTRA COSTA COUNTY OFFICE OF EDUCATION

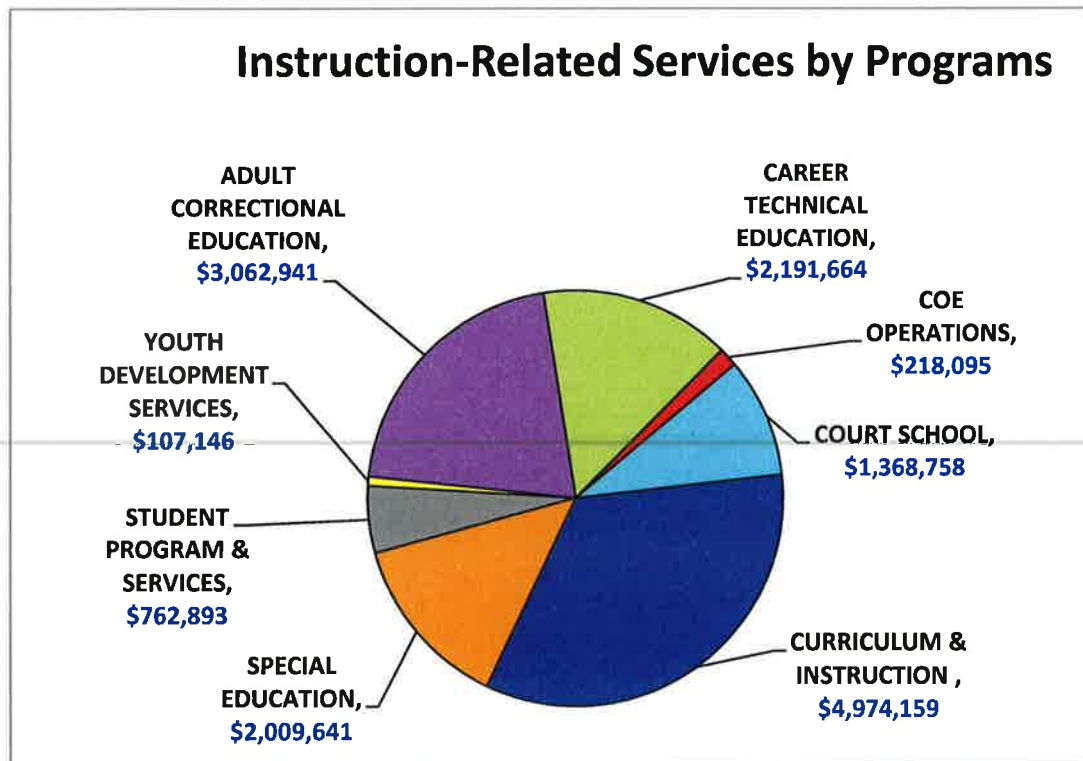
2018-19 BUDGET ADOPTION - INSTRUCTION RELATED SERVICES

2018-19

BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

| | | |
|----------------------------------|-----------|-------------------|
| ADULT CORRECTIONAL EDUCATION | \$ | 3,062,941 |
| CAREER TECHNICAL EDUCATION | | 2,191,664 |
| COE OPERATIONS - ACADEMIC EVENTS | | 218,095 |
| COURT SCHOOL | | 1,368,758 |
| CURRICULUM & INSTRUCTION | | 4,974,159 |
| SPECIAL EDUCATION | | 2,009,641 |
| STUDENT PROGRAM & SERVICES | | 762,893 |
| YOUTH DEVELOPMENT SERVICES | | 107,146 |
| TOTAL EXPENDITURES | \$ | 14,695,297 |



CONTRA COSTA COUNTY OFFICE OF EDUCATION

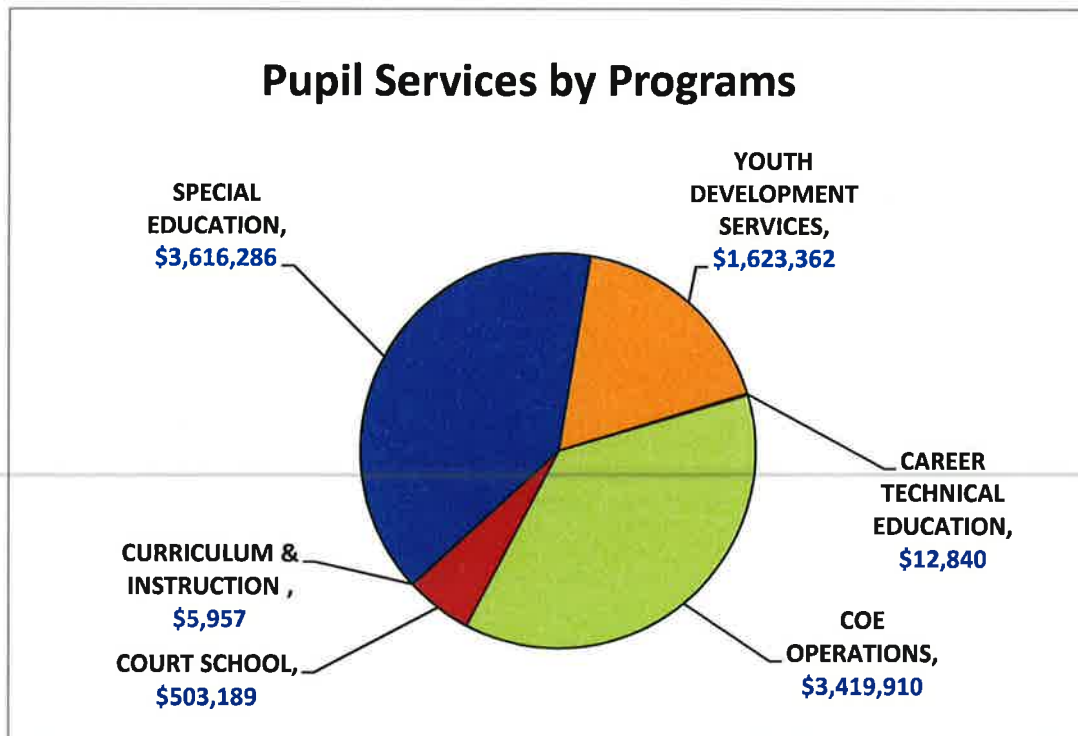
2018-19 BUDGET ADOPTION - PUPIL SERVICES

2018-19

BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

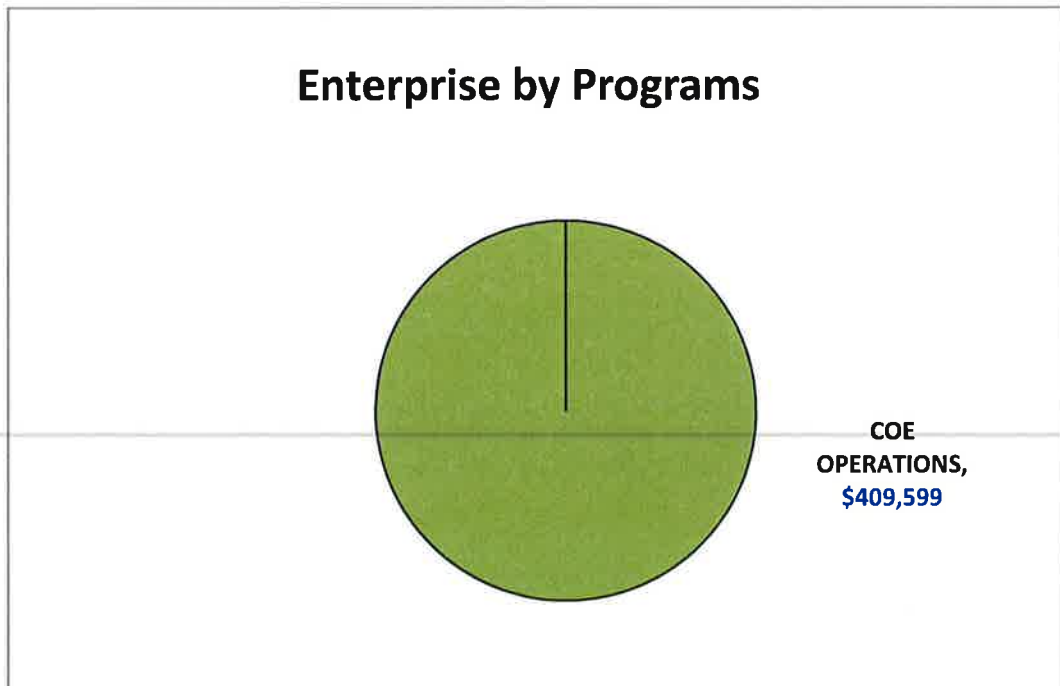
| | | |
|--------------------------------|-----------|------------------|
| CAREER TECHNICAL EDUCATION | \$ | 12,840 |
| COE OPERATIONS -TRANSPORTATION | | 3,419,910 |
| COURT SCHOOL | | 503,189 |
| CURRICULUM & INSTRUCTION | | 5,957 |
| SPECIAL EDUCATION | | 3,616,286 |
| YOUTH DEVELOPMENT SERVICES | | 1,623,362 |
| TOTAL EXPENDITURES | \$ | 9,181,544 |



CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - ENTERPRISE

| | | 2018-19 BUDGET ADOPTION |
|---------------------------|-----------|----------------------------|
| COE OPERATIONS - MAA | \$ | 409,599 |
| TOTAL EXPENDITURES | \$ | 409,599 |



CONTRA COSTA COUNTY OFFICE OF EDUCATION

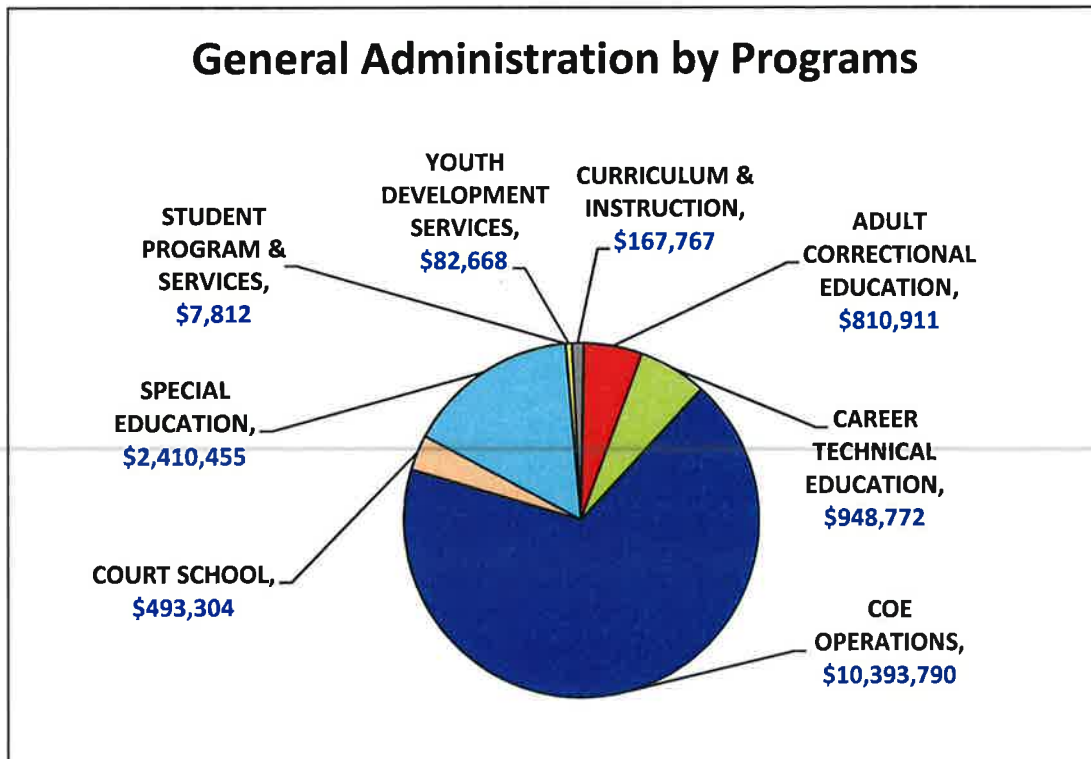
2018-19 BUDGET ADOPTION - GENERAL ADMINISTRATION

2018-19

BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

| | | |
|------------------------------|-----------|-------------------|
| ADULT CORRECTIONAL EDUCATION | \$ | 810,911 |
| CAREER TECHNICAL EDUCATION | | 948,772 |
| COE OPERATIONS | | 10,393,790 |
| COURT SCHOOL | | 493,304 |
| CURRICULUM & INSTRUCTION | | 167,767 |
| SPECIAL EDUCATION | | 2,410,455 |
| STUDENT PROGRAM & SERVICES | | 7,812 |
| YOUTH DEVELOPMENT SERVICES | | 82,668 |
| TOTAL EXPENDITURES | \$ | 15,315,479 |



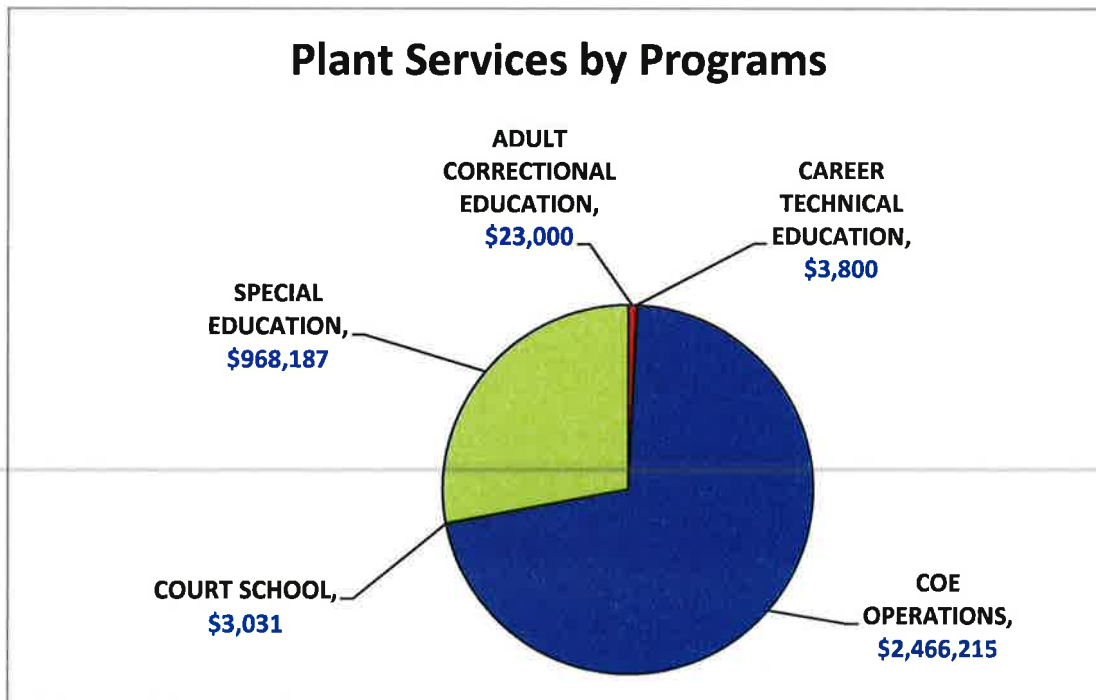
CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - PLANT SERVICES

2018-19
BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

| | | |
|--|-----------|------------------|
| ADULT CORRECTIONAL EDUCATION | \$ | 23,000 |
| CAREER TECHNICAL EDUCATION | | 3,800 |
| COE OPERATIONS - GENERAL SERVICES / RRMA | | 2,466,215 |
| COURT SCHOOL | | 3,031 |
| SPECIAL EDUCATION | | 968,187 |
| TOTAL EXPENDITURES | \$ | 3,464,233 |



CONTRA COSTA COUNTY OFFICE OF EDUCATION

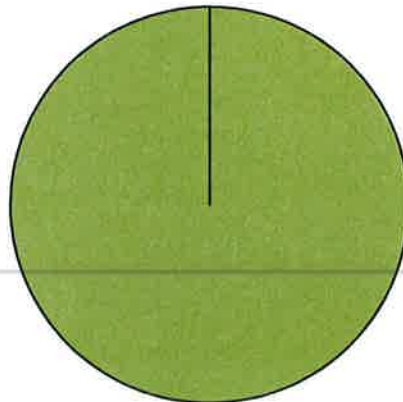
2018-19 BUDGET ADOPTION - OTHER OUTGO

2018-19
BUDGET ADOPTION

EXPENDITURES by PROGRAMS:

| | | |
|--|-----------|------------------|
| COE OPERATIONS - DEBT SERVICES / DISTRICT DIRECT SERVICES / TRANSFER TO OPEB & CHARTER | \$ | 2,676,553 |
| TOTAL EXPENDITURES | \$ | 2,676,553 |

Other Outgo by Programs



COE
OPERATIONS,
\$2,676,553

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - FUND 09 GOLDEN GATE COMMUNITY CHARTER SCHOOL

| Description | 2017-18 Estimated Budget | 2018-19 Adopted Budget |
|--|--------------------------------|------------------------------|
| REVENUES | | |
| LCFF | \$ 536,884 | \$ 652,489 |
| Federal Revenue | 798,197 | 729,936 |
| State Revenue | - | 3,882 |
| Local Revenue | 92 | - |
| TOTAL REVENUES | 1,335,173 | 1,386,307 |
| EXPENDITURES | | |
| Certificated Salaries | 862,515 | 1,067,163 |
| Classified Salaries | 305,462 | 406,803 |
| Employee Benefits | 611,741 | 830,843 |
| Books and Supplies | 179,261 | 109,451 |
| Services and Other Operating Expenditures | 303,017 | 157,473 |
| Capital Outlay | 62,154 | - |
| Other Outgo (Excluding Indirect Costs) | - | - |
| Other Outgo - Indirect Costs | 238,845 | 273,887 |
| TOTAL EXPENDITURES | 2,562,995 | 2,845,620 |
| EXCESS (DEFICIENCY) | (1,227,822) | (1,459,313) |
| OTHER FINANCING SOURCES/USES | | |
| Interfund Transfers | | |
| Transfers In | 1,248,692 | 1,459,313 |
| Transfers Out | - | - |
| Contributions | - | - |
| TOTAL OTHER SOURCES/USES | 1,248,692 | 1,459,313 |
| NET INCREASE (DECREASE) IN FUND BALANCE | 20,870 | - |
| BEGINNING BALANCE | 350,000 | 370,870 |
| ENDING BALANCE | \$ 370,870 | \$ 370,870 |

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - FUND 11 - ADULT EDUCATION

| Description | 2017-18 Estimated Budget | 2018-19 Adopted Budget |
|--|--------------------------------|------------------------------|
| REVENUES | | |
| LCFF | \$ - | \$ - |
| Federal Revenue | - | - |
| State Revenue | 14,065,636 | 14,642,327 |
| Local Revenue | - | - |
| TOTAL REVENUES | 14,065,636 | 14,642,327 |
| EXPENDITURES | | |
| Certificated Salaries | 157,505 | 146,399 |
| Classified Salaries | 413,427 | 452,877 |
| Employee Benefits | 321,394 | 378,881 |
| Books and Supplies | 163,892 | 2,000 |
| Services and Other Operating Expenditures | 643,585 | 595,073 |
| Capital Outlay | 76,094 | - |
| Other Outgo (Excluding Indirect Costs) | 13,741,344 | 13,326,210 |
| Other Outgo - Indirect Costs | 35,051 | 22,672 |
| TOTAL EXPENDITURES | 15,552,292 | 14,924,112 |
| EXCESS (DEFICIENCY) | (1,486,656) | (281,785) |
| OTHER FINANCING SOURCES/USES | | |
| Interfund Transfers | | |
| Transfers In | - | - |
| Transfers Out | - | - |
| Contributions | - | - |
| TOTAL OTHER SOURCES/USES | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | (1,486,656) | (281,785) |
| BEGINNING BALANCE | 1,818,495 | 331,839 |
| ENDING BALANCE | \$ 331,839 | \$ 50,054 |

CONTRA COSTA COUNTY OFFICE OF EDUCATION

2018-19 BUDGET ADOPTION - FUND 12 - CHILD DEVELOPMENT

| Description | 2017-18 Estimated Budget | 2018-19 Adopted Budget |
|--|--------------------------------|------------------------------|
| REVENUES | | |
| LCFF | \$ - | \$ - |
| Federal Revenue | 478,289 | 426,583 |
| State Revenue | 2,637,768 | 2,505,548 |
| Local Revenue | 279,720 | 344,000 |
| TOTAL REVENUES | 3,395,777 | 3,276,131 |
| EXPENDITURES | | |
| Certificated Salaries | 176,803 | 158,383 |
| Classified Salaries | 474,949 | 476,619 |
| Employee Benefits | 344,704 | 324,017 |
| Books and Supplies | 74,693 | 56,850 |
| Services and Other Operating Expenditures | 2,083,562 | 2,027,746 |
| Capital Outlay | - | - |
| Other Outgo (Excluding Indirect Costs) | - | - |
| Other Outgo - Indirect Costs | 241,066 | 232,516 |
| TOTAL EXPENDITURES | 3,395,777 | 3,276,131 |
| EXCESS (DEFICIENCY) | - | - |
| OTHER FINANCING SOURCES/USES | | |
| Interfund Transfers | | |
| Transfers In | - | - |
| Transfers Out | - | - |
| Contributions | - | - |
| TOTAL OTHER SOURCES/USES | - | - |
| NET INCREASE (DECREASE) IN FUND BALANCE | - | - |
| BEGINNING BALANCE | - | - |
| ENDING BALANCE | \$ - | \$ - |

Function (Activity) Classification

| Range | Function | Activities |
|--------------|------------------------------|---|
| 1000-1999 | Instruction | Instruction for Other Than Special Education Special Education: Separate Classes Special Education: Resource Specialist Instruction Special Education: Supplemental Aids and Services in Classrooms Special Education: Nonpublic Agencies/Schools Special Education: Other Specialized Instructional Services |
| 2000-2999 | Instruction-Related Services | Instructional Supervision and Administration Instructional Research Curriculum Development In-House Instructional Staff Development Instructional Library, Media, and Technology Parent Participation School Administration |
| 3000-3999 | Pupil Services | Guidance and Counseling Services Psychological Services Social Work Services Health Services Speech Pathology and Audiology Services Pupil Testing Services Pupil Transportation Food Services |
| 4000-4999 | Ancillary Services | School-Sponsored Co-curricular School-Sponsored Athletics |
| 5000-5999 | Community Services | Community Recreation Civil Services |
| 6000-6999 | Enterprise | Enterprise |
| 7000-7999 | General Administration | Board and Superintendent External Financial Audit Public Relationships/Communications Business Administration Services District Business/Payroll Services Fiscal Services Accounting Services: Account Payables, Receivable, and Payroll Purchasing Personnel and Human Resource Services Central Support - Planning, Research, Development, and Evaluation Warehouse and Distribution Printing, Publishing and Duplicating Technology Supports Centralized Data Processing Indirect Costs Transfer |
| 8000-8999 | Plant Services | Facility/Plant Maintenance and Operations Facilities Acquisition and Constructions Facilities Rents and Leases |
| 9000-9999 | Other Outgo | Debt Services Transfer Between Agencies (Pass-through) Inter-fund Transfers/Borrowing |



STATE FORMS

ANNUAL BUDGET REPORT:
 July 1, 2018 Budget Adoption

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

Public Hearing: _____ Adoption Date: June 27, 2018

Place: Contra Costa COE Signed: _____
 Date: June 13, 2018 Clerk/Secretary of the County Board
 Time: _____ (Original signature required)

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

Superintendent's Name: Karen Sakata
 Chief Business Official's Name: Bill Clark
 CBO's Title: Assoc. Supt. of Business Services
 CBO's Telephone: (925) 942-3310

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|--|--|---------------------|------------|
| S6 | Long-term Commitments | Does the county office have long-term (multiyear) commitments or debt agreements? | | X |
| | | <ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? | | X |
| | | <ul style="list-style-type: none"> If yes, are they lifetime benefits? | X | |
| | | <ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? | X | |
| S7b | Other Self-insurance Benefits | Does the county office provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | X |
| | | <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? | | X |
| | | <ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: | Jun 27, 2018 | |
| S10 | LCAP Expenditures | Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? | | X |

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

Contra Costa County Schools Insurance Group

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Jane Lin

Title: Sr. Manager, Budget and Accounting

Telephone: (925) 942-3458

E-mail: jlin@cccoe.k12.ca.us

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 25,049,296.00 | 1,123,944.00 | 26,173,240.00 | 26,949,162.00 | 1,123,944.00 | 28,073,106.00 | 7.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 2,358,882.00 | 2,358,882.00 | 0.00 | 2,150,064.00 | 2,150,064.00 | -8.9% |
| 3) Other State Revenue | | 8300-8599 | 807,258.00 | 18,129,285.00 | 18,936,543.00 | 885,090.00 | 18,311,220.00 | 19,196,310.00 | 1.4% |
| 4) Other Local Revenue | | 8600-8799 | 4,318,496.00 | 24,969,543.00 | 29,288,039.00 | 4,239,599.00 | 25,450,335.00 | 29,689,934.00 | 1.4% |
| 5) TOTAL, REVENUES | | | 30,175,050.00 | 46,581,654.00 | 76,756,704.00 | 32,073,851.00 | 47,035,583.00 | 79,109,414.00 | 3.1% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,492,207.00 | 14,526,204.00 | 19,018,411.00 | 5,338,877.00 | 14,159,298.00 | 19,498,175.00 | 2.5% |
| 2) Classified Salaries | | 2000-2999 | 7,750,034.00 | 9,074,551.00 | 16,824,585.00 | 8,758,980.00 | 9,328,742.00 | 18,087,722.00 | 7.5% |
| 3) Employee Benefits | | 3000-3999 | 6,681,777.00 | 12,061,392.00 | 18,723,169.00 | 7,016,611.00 | 12,736,005.00 | 19,752,616.00 | 5.5% |
| 4) Books and Supplies | | 4000-4999 | 606,607.00 | 1,582,507.00 | 2,189,114.00 | 597,100.00 | 1,447,461.00 | 2,044,561.00 | -6.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,809,670.00 | 9,773,841.00 | 18,583,511.00 | 9,818,048.00 | 8,621,486.00 | 18,439,532.00 | -0.8% |
| 6) Capital Outlay | | 6000-6999 | 275,646.00 | 669,020.00 | 944,666.00 | 387,000.00 | 462,000.00 | 849,000.00 | -10.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 86,185.00 | 365,853.00 | 452,038.00 | 86,185.00 | 361,055.00 | 447,240.00 | -1.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (4,345,665.00) | 3,830,703.00 | (514,962.00) | (4,525,238.00) | 3,996,163.00 | (529,075.00) | 2.7% |
| 9) TOTAL, EXPENDITURES | | | 24,336,461.00 | 51,884,071.00 | 76,220,532.00 | 27,477,581.00 | 51,112,210.00 | 78,589,771.00 | 3.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,838,589.00 | (5,302,417.00) | 536,172.00 | 4,596,290.00 | (4,076,647.00) | 519,643.00 | -3.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 2,000,640.00 | 18,052.00 | 2,018,692.00 | 2,226,870.00 | 2,443.00 | 2,229,313.00 | 10.4% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (4,824,630.00) | 4,824,630.00 | 0.00 | (1,462,420.00) | 1,462,420.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (6,825,270.00) | 4,806,578.00 | (2,018,692.00) | (3,689,290.00) | 1,459,977.00 | (2,229,313.00) | 10.4% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | | | 2018-19 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (986,681.00) | (495,839.00) | (1,482,520.00) | 907,000.00 | (2,616,670.00) | (1,709,670.00) | 15.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,307,247.22 | 12,744,862.37 | 20,052,109.59 | 6,320,566.22 | 12,249,023.37 | 18,569,589.59 | -7.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,307,247.22 | 12,744,862.37 | 20,052,109.59 | 6,320,566.22 | 12,249,023.37 | 18,569,589.59 | -7.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,307,247.22 | 12,744,862.37 | 20,052,109.59 | 6,320,566.22 | 12,249,023.37 | 18,569,589.59 | -7.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,320,566.22 | 12,249,023.37 | 18,569,589.59 | 7,227,566.22 | 9,632,353.37 | 16,859,919.59 | -9.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 12,249,023.73 | 12,249,023.73 | 0.00 | 9,632,353.73 | 9,632,353.73 | -21.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 1,731,210.00 | 0.00 | 1,731,210.00 | 1,488,625.00 | 0.00 | 1,488,625.00 | -14.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,573,232.00 | 0.00 | 4,573,232.00 | 4,849,145.00 | 0.00 | 4,849,145.00 | 6.0% |
| Unassigned/Unappropriated Amount | | 9790 | 6,124.22 | (0.36) | 6,123.86 | 879,795.22 | (0.36) | 879,795.86 | 14266.7% |

| <u>Resource</u> | <u>Description</u> | <u>2017-18 Estimated Actuals</u> | <u>2018-19 Budget</u> |
|---------------------------|--|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 89,946.21 | 78,476.21 |
| 6015 | Adults in Correctional Facilities | 0.34 | 0.34 |
| 6300 | Lottery: Instructional Materials | 330,150.29 | 129,600.29 |
| 6500 | Special Education | 1,523,016.23 | 1,293,416.23 |
| 7338 | College Readiness Block Grant | 75,000.00 | 0.00 |
| 7810 | Other Restricted State | 140,515.33 | 137,515.33 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 1,000,000.09 | 1,005,757.09 |
| 9010 | Other Restricted Local | 9,090,395.24 | 6,987,588.24 |
| Total, Restricted Balance | | 12,249,023.73 | 9,632,353.73 |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 536,884.00 | 652,489.00 | 21.5% |
| 2) Federal Revenue | | 8100-8299 | 798,197.00 | 729,936.00 | -8.6% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 3,882.00 | New |
| 4) Other Local Revenue | | 8600-8799 | 92.00 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 1,335,173.00 | 1,386,307.00 | 3.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 862,515.00 | 1,067,163.00 | 23.7% |
| 2) Classified Salaries | | 2000-2999 | 305,462.00 | 406,803.00 | 33.2% |
| 3) Employee Benefits | | 3000-3999 | 611,741.00 | 830,843.00 | 35.8% |
| 4) Books and Supplies | | 4000-4999 | 179,261.00 | 109,451.00 | -38.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 303,017.00 | 157,473.00 | -48.0% |
| 6) Capital Outlay | | 6000-6999 | 62,154.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 238,845.00 | 273,887.00 | 14.7% |
| 9) TOTAL EXPENDITURES | | | 2,562,995.00 | 2,845,620.00 | 11.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,227,822.00) | (1,459,313.00) | 18.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,248,692.00 | 1,459,313.00 | 16.9% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 1,248,692.00 | 1,459,313.00 | 16.9% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 20,870.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 350,000.00 | 370,870.00 | 6.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 350,000.00 | 370,870.00 | 6.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 350,000.00 | 370,870.00 | 6.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 370,870.00 | 370,870.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 20,870.00 | 20,870.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 350,000.00 | 350,000.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 14,065,636.00 | 14,642,327.00 | 4.1% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 14,065,636.00 | 14,642,327.00 | 4.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 157,505.00 | 146,399.00 | -7.1% |
| 2) Classified Salaries | | 2000-2999 | 413,427.00 | 452,877.00 | 9.5% |
| 3) Employee Benefits | | 3000-3999 | 321,394.00 | 378,881.00 | 17.9% |
| 4) Books and Supplies | | 4000-4999 | 163,892.00 | 2,000.00 | -98.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 643,585.00 | 595,073.00 | -7.5% |
| 6) Capital Outlay | | 6000-6999 | 76,094.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 13,741,344.00 | 13,326,210.00 | -3.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 35,051.00 | 22,672.00 | -35.3% |
| 9) TOTAL, EXPENDITURES | | | 15,552,292.00 | 14,924,112.00 | -4.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,486,656.00) | (281,785.00) | -81.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,486,656.00) | (281,785.00) | -81.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 1,818,495.51 | 331,839.51 | -81.8% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 1,818,495.51 | 331,839.51 | -81.8% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 1,818,495.51 | 331,839.51 | -81.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 331,839.51 | 50,054.51 | -84.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 478,289.00 | 426,583.00 | -10.8% |
| 3) Other State Revenue | | 8300-8599 | 2,637,768.00 | 2,505,548.00 | -5.0% |
| 4) Other Local Revenue | | 8600-8799 | 279,720.00 | 344,000.00 | 23.0% |
| 5) TOTAL, REVENUES | | | 3,395,777.00 | 3,276,131.00 | -3.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 176,803.00 | 158,383.00 | -10.4% |
| 2) Classified Salaries | | 2000-2999 | 474,949.00 | 476,619.00 | 0.4% |
| 3) Employee Benefits | | 3000-3999 | 344,704.00 | 324,017.00 | -6.0% |
| 4) Books and Supplies | | 4000-4999 | 74,693.00 | 56,850.00 | -23.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,083,562.00 | 2,027,746.00 | -2.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 241,066.00 | 232,516.00 | -3.5% |
| 9) TOTAL, EXPENDITURES | | | 3,395,777.00 | 3,276,131.00 | -3.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 15,000.00 | 15,000.00 | 0.0% |
| 5) TOTAL REVENUES | | | 15,000.00 | 15,000.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 15,000.00 | 15,000.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 770,000.00 | 770,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 770,000.00 | 770,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 785,000.00 | 785,000.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,296,005.81 | 3,081,005.81 | 34.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,296,005.81 | 3,081,005.81 | 34.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,296,005.81 | 3,081,005.81 | 34.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,081,005.81 | 3,866,005.81 | 25.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 3,081,005.81 | 3,866,005.81 | 25.5% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 500.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 500.00 | 500.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 500.00 | 500.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2017-18 Estimated Actuals | 2018-19 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 500.00 | 500.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 207,108.28 | 207,608.28 | 0.2% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 207,108.28 | 207,608.28 | 0.2% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 207,108.28 | 207,608.28 | 0.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 207,608.28 | 208,108.28 | 0.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | 2017-18 Estimated Actuals | | | 2018-19 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | 175.45 | 175.45 | 175.45 | 175.00 | 175.00 | 175.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 175.45 | 175.45 | 175.45 | 175.00 | 175.00 | 175.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 263.49 | 263.49 | 263.49 | 260.00 | 260.00 | 260.00 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | 24.72 | 24.72 | 24.72 | 20.00 | 20.00 | 20.00 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 288.21 | 288.21 | 288.21 | 280.00 | 280.00 | 280.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 463.66 | 463.66 | 463.66 | 455.00 | 455.00 | 455.00 |
| 4. Adults in Correctional Facilities | 251.13 | 348.00 | 573.41 | 348.00 | 348.00 | 573.41 |
| 5. County Operations Grant ADA | 170,253.05 | 170,253.05 | 170,253.05 | 170,253.00 | 170,253.00 | 170,253.00 |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2017-18 Estimated Actuals | | | 2018-19 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 20.22 | 20.22 | 20.22 | 20.00 | 20.00 | 20.00 |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 20.22 | 20.22 | 20.22 | 20.00 | 20.00 | 20.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 52.10 | 52.10 | 52.10 | 57.00 | 57.00 | 57.00 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 52.10 | 52.10 | 52.10 | 57.00 | 57.00 | 57.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 72.32 | 72.32 | 72.32 | 77.00 | 77.00 | 77.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 72.32 | 72.32 | 72.32 | 77.00 | 77.00 | 77.00 |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | | | | | |
| | | 170,253.00 | 0.00% | 170,253.00 | 0.00% | 170,253.00 |
| (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 | 28,073,106.00 | 0.00% | 28,073,106.00 | 0.00% | 28,073,106.00 |
| 2. Federal Revenues | 8100-8299 | 2,150,064.00 | -7.02% | 1,999,049.00 | 0.00% | 1,999,049.00 |
| 3. Other State Revenues | 8300-8599 | 19,196,310.00 | -27.84% | 13,852,131.00 | 0.00% | 13,852,131.00 |
| 4. Other Local Revenues | 8600-8799 | 29,689,934.00 | -3.99% | 28,506,329.00 | 1.64% | 28,972,722.00 |
| 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) | | 79,109,414.00 | -8.44% | 72,430,615.00 | 0.64% | 72,897,008.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 19,498,175.00 | | 19,579,212.00 |
| b. Step & Column Adjustment | | | | 156,037.00 | | 156,848.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (75,000.00) | | (75,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 19,498,175.00 | 0.42% | 19,579,212.00 | 0.42% | 19,661,060.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 18,087,722.00 | | 18,320,231.00 |
| b. Step & Column Adjustment | | | | 343,952.00 | | 346,804.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (111,443.00) | | (125,372.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 18,087,722.00 | 1.29% | 18,320,231.00 | 1.21% | 18,541,663.00 |
| 3. Employee Benefits | 3000-3999 | 19,752,616.00 | 5.30% | 20,799,574.00 | 5.01% | 21,841,372.00 |
| 4. Books and Supplies | 4000-4999 | 2,044,561.00 | -27.85% | 1,475,108.00 | -4.27% | 1,412,111.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 18,439,532.00 | -41.16% | 10,849,905.00 | 5.74% | 11,473,227.00 |
| 6. Capital Outlay | 6000-6999 | 849,000.00 | -37.93% | 527,000.00 | 0.00% | 527,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 447,240.00 | 0.00% | 447,240.00 | -2.58% | 435,710.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (529,075.00) | 1.65% | (537,795.00) | 1.07% | (543,531.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 2,229,313.00 | -1.24% | 2,201,601.00 | -1.69% | 2,164,288.00 |
| 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) | | 80,819,084.00 | -8.86% | 73,662,076.00 | 2.51% | 75,512,900.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (1,709,670.00) | | (1,231,461.00) | | (2,615,892.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 18,569,589.59 | | 16,859,919.59 | | 15,628,458.59 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 16,859,919.59 | | 15,628,458.59 | | 13,012,566.59 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 10,000.00 | | 10,000.00 | | 10,000.00 |
| b. Restricted | 9740 | 9,632,353.73 | | 7,488,234.37 | | 5,220,021.37 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 1,488,625.00 | | 1,421,887.00 | | 1,379,133.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,849,145.00 | | 4,419,725.00 | | 4,530,774.00 |
| 2. Unassigned/Unappropriated | 9790 | 879,795.86 | | 2,288,612.22 | | 1,872,638.22 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 16,859,919.59 | | 15,628,458.59 | | 13,012,566.59 |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,849,145.00 | | 4,419,725.00 | | 4,530,774.00 |
| c. Unassigned/Unappropriated | 9790 | 879,796.22 | | 2,288,612.22 | | 1,872,638.22 |
| 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 E1a thru E2c) | | 5,728,940.86 | | 6,708,337.22 | | 6,403,412.22 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 7.09% | | 9.11% | | 8.48% |
| 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): | | | | | | |
| <hr/> | | | | | | |
| 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 | | 0.00 | | 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) | | 80,819,084.00 | | 73,662,076.00 | | 75,512,900.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 80,819,084.00 | | 73,662,076.00 | | 75,512,900.00 |
| 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) | | 80,819,084.00 | | 73,662,076.00 | | 75,512,900.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details) | | 2% | | 2% | | 2% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,616,381.68 | | 1,473,241.52 | | 1,510,258.00 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details) | | 2,011,000.00 | | 2,011,000.00 | | 2,011,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 2,011,000.00 | | 2,011,000.00 | | 2,011,000.00 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | | | | | |
| | | 170,253.00 | 0.00% | 170,253.00 | 0.00% | 170,253.00 |
| (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 | 26,949,162.00 | 0.00% | 26,949,162.00 | 0.00% | 26,949,162.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 885,090.00 | -26.23% | 652,925.00 | 0.00% | 652,925.00 |
| 4. Other Local Revenues | 8600-8799 | 4,239,599.00 | 0.00% | 4,239,599.00 | 0.00% | 4,239,599.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (1,462,420.00) | 122.38% | (3,252,089.00) | 0.61% | (3,271,945.00) |
| 6. Total (Sum lines A1 thru A5c) | | 30,611,431.00 | -6.60% | 28,589,597.00 | -0.07% | 28,569,741.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 5,338,877.00 | | 5,392,267.00 |
| b. Step & Column Adjustment | | | | 53,390.00 | | 53,923.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,338,877.00 | 1.00% | 5,392,267.00 | 1.00% | 5,446,190.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 8,758,980.00 | | 9,222,716.00 |
| b. Step & Column Adjustment | | | | 175,179.00 | | 184,209.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 288,557.00 | | (15,372.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 8,758,980.00 | 5.29% | 9,222,716.00 | 1.83% | 9,391,553.00 |
| 3. Employee Benefits | 3000-3999 | 7,016,611.00 | 9.25% | 7,665,959.00 | 6.75% | 8,183,685.00 |
| 4. Books and Supplies | 4000-4999 | 597,100.00 | -31.48% | 409,136.00 | 0.50% | 411,183.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 9,818,046.00 | -32.76% | 6,601,263.00 | 8.94% | 7,191,119.00 |
| 6. Capital Outlay | 6000-6999 | 387,000.00 | -41.34% | 227,000.00 | 0.00% | 227,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 86,185.00 | 0.00% | 86,185.00 | -13.38% | 74,655.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (4,525,238.00) | -8.81% | (4,126,745.00) | 1.04% | (4,169,810.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 2,226,870.00 | -1.24% | 2,199,158.00 | -1.70% | 2,161,845.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 29,704,431.00 | -6.83% | 27,676,939.00 | 4.48% | 28,917,420.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 907,000.00 | | 912,658.00 | | (347,679.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 6,320,566.22 | | 7,227,566.22 | | 8,140,224.22 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 7,227,566.22 | | 8,140,224.22 | | 7,792,545.22 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 10,000.00 | | 10,000.00 | | 10,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 1,488,625.00 | | 1,421,887.00 | | 1,379,133.00 |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,849,145.00 | | 4,419,725.00 | | 4,530,774.00 |
| 2. Unassigned/Unappropriated | 9790 | 879,796.22 | | 2,288,612.22 | | 1,872,638.22 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 7,227,566.22 | | 8,140,224.22 | | 7,792,545.22 |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,849,145.00 | | 4,419,725.00 | | 4,530,774.00 |
| c. Unassigned/Unappropriated | 9790 | 879,796.22 | | 2,288,612.22 | | 1,872,638.22 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 5,728,941.22 | | 6,708,337.22 | | 6,403,412.22 |
| 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. | | | | | | |
| Shifted staff from restricted resources to unrestricted due to funding reduction/expiration | | | | | | |

| Description | Object Codes | 2018-19 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 1,123,944.00 | 0.00% | 1,123,944.00 | 0.00% | 1,123,944.00 |
| 2. Federal Revenues | 8100-8299 | 2,150,064.00 | -7.02% | 1,999,049.00 | 0.00% | 1,999,049.00 |
| 3. Other State Revenues | 8300-8599 | 18,311,220.00 | -27.92% | 13,199,206.00 | 0.00% | 13,199,206.00 |
| 4. Other Local Revenues | 8600-8799 | 25,450,335.00 | -4.65% | 24,266,730.00 | 1.92% | 24,733,123.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 1,462,420.00 | 122.38% | 3,252,089.00 | 0.61% | 3,271,945.00 |
| 6. Total (Sum lines A1 thru A5c) | | 48,497,983.00 | -9.60% | 43,841,018.00 | 1.11% | 44,327,267.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 14,159,298.00 | | 14,186,945.00 |
| b. Step & Column Adjustment | | | | 102,647.00 | | 102,925.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (75,000.00) | | (75,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 14,159,298.00 | 0.20% | 14,186,945.00 | 0.20% | 14,214,870.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 9,328,742.00 | | 9,097,515.00 |
| b. Step & Column Adjustment | | | | 168,773.00 | | 162,595.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (400,000.00) | | (110,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 9,328,742.00 | -2.48% | 9,097,515.00 | 0.58% | 9,150,110.00 |
| 3. Employee Benefits | 3000-3999 | 12,736,005.00 | 3.12% | 13,133,615.00 | 3.99% | 13,657,687.00 |
| 4. Books and Supplies | 4000-4999 | 1,447,461.00 | -26.36% | 1,065,972.00 | -6.10% | 1,000,928.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,621,486.00 | -50.72% | 4,248,642.00 | 0.79% | 4,282,108.00 |
| 6. Capital Outlay | 6000-6999 | 462,000.00 | -35.06% | 300,000.00 | 0.00% | 300,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 361,055.00 | 0.00% | 361,055.00 | 0.00% | 361,055.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 3,996,163.00 | -10.19% | 3,588,950.00 | 1.04% | 3,626,279.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 2,443.00 | 0.00% | 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) | | 51,114,653.00 | -10.04% | 45,985,137.00 | 1.33% | 46,595,480.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (2,616,670.00) | | (2,144,119.00) | | (2,268,213.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 12,249,023.37 | | 9,632,353.37 | | 7,488,234.37 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 9,632,353.37 | | 7,488,234.37 | | 5,220,021.37 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 9,632,353.73 | | 7,488,234.37 | | 5,220,021.37 |
| 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) | | 9,632,353.37 | | 7,488,234.37 | | 5,220,021.37 |

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

| Fiscal Year | County Operations Grant Funded ADA | | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|------------------------------------|--|--|--------|
| | Original Budget | Estimated/Unaudited Actuals (Form A, Line B5) | | |
| Third Prior Year (2015-16) | 168,498.00 | 168,382.94 | 0.1% | Met |
| Second Prior Year (2016-17) | 169,000.00 | 169,174.59 | N/A | Met |
| First Prior Year (2017-18) | 170,394.00 | 170,253.05 | 0.1% | Met |

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

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

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

Explanation:
 (required if NOT met)

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

Explanation:
 (required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

| Fiscal Year | County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d) | District Funded County Program ADA (Form A, Line B2g) | County Operations Grant ADA (Form A, Line B5) | Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) |
|-----------------------------|---|---|--|---|
| Third Prior Year (2015-16) | 325.46 | 352.41 | 168,382.94 | 0.00 |
| Second Prior Year (2016-17) | 232.72 | 329.46 | 169,174.59 | 0.00 |
| First Prior Year (2017-18) | 175.45 | 288.21 | 170,253.05 | 0.00 |
| Historical Average: | 244.54 | 323.36 | 169,270.19 | 0.00 |

County Office's County Operated Programs ADA Standard:

| | | | | |
|---|---------------|---------------|-------------------|-------------|
| Budget Year (2018-19) (historical average plus 2%): | 249.43 | 329.83 | 172,655.59 | 0.00 |
| 1st Subsequent Year (2019-20) (historical average plus 4%): | 254.32 | 336.29 | 176,041.00 | 0.00 |
| 2nd Subsequent year (2020-21) (historical average plus 6%): | 259.21 | 342.76 | 179,426.40 | 0.00 |

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

| Fiscal Year | County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d) | District Funded County Program ADA (Form A, Line B2g) | County Operations Grant ADA (Form A, Line B5) | Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) |
|-------------------------------|---|---|--|---|
| Budget Year (2018-19) | 175.00 | 280.00 | 170,253.00 | 0.00 |
| 1st Subsequent Year (2019-20) | 175.00 | 279.00 | 170,253.00 | 20.00 |
| 2nd Subsequent Year (2020-21) | 175.00 | 270.00 | 170,253.00 | 20.00 |
| Status: | Met | Met | Met | Not Met |

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

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

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

Explanation:
 (required if NOT met)

The county Golden Gate Community Charter school commenced on July 01, 2017. There was no prior year data to compare.

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
- Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: Hold Harmless

| I. LCFF Funding | | | | |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| | Prior Year (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
| a. COE funded at Target LCFF | | | | |
| a1. COE Operations Grant | N/A | N/A | N/A | N/A |
| a2. COE Alternative Education Grant | N/A | N/A | N/A | N/A |
| b. COE funded at Hold Harmless LCFF | 25,833,983.00 | 27,727,474.00 | 27,718,590.00 | 27,709,126.00 |
| c. Charter Funded County Program | | | | |
| c1. Transition Entitlement | 339,257.00 | 345,632.00 | 354,516.00 | 363,980.00 |
| d. Total LCFF (Sum of a or b, and c) | 26,173,240.00 | 28,073,106.00 | 28,073,106.00 | 28,073,106.00 |

II. County Operations Grant

Step 1 - Change in Population

| | | | | |
|--|------------|------------|------------|------------|
| a. ADA (Funded) (Form A, line B5 and Criterion 1B-2) | 170,253.05 | 170,253.00 | 170,253.00 | 170,253.00 |
| b. Prior Year ADA (Funded) | | 170,253.05 | 170,253.00 | 170,253.00 |
| c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless)) | | 0.00 | 0.00 | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% | 0.00% |

Step 2 - Change in Funding Level

| | | | | |
|---|---------------|---------------|---------------|------|
| a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column) | 25,833,983.00 | 27,727,474.00 | 27,718,590.00 | |
| b1. COLA percentage (if COE is at target) | | | | |
| b2. COLA amount (proxy for purposes of this criterion) | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless)) | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 0.00% | 0.00% | 0.00% | |

Step 3 - Weighted Change in Population and Funding Level

| | | | |
|--|--------|--------|--------|
| a. Percent change in population and funding level (Step 1d plus Step 2d) | 0.00% | 0.00% | 0.00% |
| b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 98.77% | 98.74% | 98.70% |
| c. Weighted Percent change (Step 3a x Step 3b) | 0.00% | 0.00% | 0.00% |

III. Alternative Education Grant

Step 1 - Change in Population

| | Prior Year (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|----------------------|-----------------------|-------------------------------|-------------------------------|
| a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2) | 175.45 | 175.00 | 175.00 | 175.00 |
| b. Prior Year ADA (Funded) | | 175.45 | 175.00 | 175.00 |
| c. Difference (Step 1a minus Step 1b) | | (0.45) | 0.00 | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -0.26% | 0.00% | 0.00% |

Step 2 - Change in Funding Level

| | | | |
|---|---------------|---------------|---------------|
| a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column) | 25,833,983.00 | 27,727,474.00 | 27,718,590.00 |
| b1. COLA percentage (if COE is at target) (Section II-Step 2b1) | 0.00% | 0.00% | 0.00% |
| b2. COLA amount (proxy for purposes of this criterion) | 0.00 | 0.00 | 0.00 |
| c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless)) | 0.00 | 0.00 | 0.00 |
| d. Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 0.00% | 0.00% | 0.00% |

Step 3 - Weighted Change in Population and Funding Level

| | | | |
|--|--------|--------|--------|
| a. Percent change in population and funding level (Step 1d plus Step 2d) | -0.26% | 0.00% | 0.00% |
| b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 98.77% | 98.74% | 98.70% |
| c. Weighted Percent change (Step 3a x Step 3b) | -0.26% | 0.00% | 0.00% |

IV. Charter Funded County Program

Step 1 - Change in Population

| | Prior Year (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|----------------------|-----------------------|-------------------------------|-------------------------------|
| a. ADA (Funded) (Form A, line C3f) | 0.00 | 0.00 | 20.00 | 20.00 |
| b. Prior Year ADA (Funded) | | 0.00 | 0.00 | 20.00 |
| c. Difference (Step 1a minus Step 1b) | | 0.00 | 20.00 | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% | 0.00% |

Step 2 - Change in Funding Level

| | | | |
|---|------------|------------|------------|
| a. Prior Year LCFF Funding (Section I-c1, prior year column) | 339,257.00 | 345,632.00 | 354,516.00 |
| b1. COLA percentage (if COE charter schools are at target) | 3.00% | 2.57% | 2.67% |
| b2. COLA amount (proxy for purposes of this criterion) | 10,177.71 | 8,882.74 | 9,465.58 |
| b3. Gap Funding (if COE charter schools are not at target) | 0.44 | 1.00 | 1.00 |
| b4. Economic Recovery Target Funding (current year increment) | | | |
| c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4) | 10,178.15 | 8,883.74 | 9,466.58 |
| d. Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 3.00% | 2.57% | 2.67% |

Step 3 - Weighted Change in Population and Funding Level

| | | | |
|--|-------|-------|-------|
| a. Percent change in population and funding level (Step 1d plus Step 2d) | 3.00% | 2.57% | 2.67% |
| b. LCFF Percent allocation (Section I-c1 divided by Section I-d) | 1.23% | 1.26% | 1.30% |
| c. Weighted Percent change (Step 3a x Step 3b) | 0.04% | 0.03% | 0.03% |

V. Weighted Change

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|-----------------------|-------------------------------|-------------------------------|
| a. Total weighted percent change (Step 3c in sections II, III and IV) | -0.22% | 0.03% | 0.03% |

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

| | | |
|-----------------|-----------------|-----------------|
| -1.22% to 0.78% | -0.97% to 1.03% | -0.97% to 1.03% |
|-----------------|-----------------|-----------------|

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

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

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

| | Prior Year (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected local property taxes (Form 01, Objects 8021 - 8089) | 31,784,913.00 | 31,784,913.00 | 31,784,913.00 | 31,784,913.00 |
| Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%): | | N/A | N/A | N/A |

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

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

| | Prior Year (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 43,977,562.00 | 45,877,428.00 | 45,877,428.00 | 45,877,428.00 |
| County Office's Projected Change in LCFF Revenue: | | 4.32% | 0.00% | 0.00% |
| Standard: | | -1.22% to 0.78% | -0.97% to 1.03% | -0.97% to 1.03% |
| Status: | | Not Met | Met | Met |

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
 (required if NOT met)

The 2018-19 state budget includes additional funding for COE to provide system support to districts in need. The \$1.9M new funds will be recorded as LCFF add-on revenues.

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. County Office's Change in Funding Level (Criterion 2C): | 4.32% | 0.00% | 0.00% |
| 2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%): | -68% to 9.32% | -5.00% to 5.00% | -5.00% to 5.00% |

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

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

| Fiscal Year | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Percent Change Over Previous Year | Status |
|-------------------------------|--|--------------------------------------|--------|
| First Prior Year (2017-18) | 54,566,165.00 | | |
| Budget Year (2018-19) | 57,338,513.00 | 5.08% | Met |
| 1st Subsequent Year (2019-20) | 58,699,017.00 | 2.37% | Met |
| 2nd Subsequent Year (2020-21) | 60,044,095.00 | 2.29% | Met |

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

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

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

Explanation:
 (required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. County Office's Change in Funding Level (Criterion 2C): | 4.32% | 0.00% | 0.00% |
| 2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -5.68% to 14.32% | -10.00% to 10.00% | -10.00% to 10.00% |
| 3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -6.68% to 9.32% | -5.00% to 5.00% | -5.00% to 5.00% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|----------------------------|--------|--------------------------------------|--|
|----------------------------|--------|--------------------------------------|--|

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

| | | | |
|-------------------------------|--------------|--------|-----|
| First Prior Year (2017-18) | 2,358,882.00 | | |
| Budget Year (2018-19) | 2,150,064.00 | -8.85% | Yes |
| 1st Subsequent Year (2019-20) | 1,999,049.00 | -7.02% | Yes |
| 2nd Subsequent Year (2020-21) | 1,999,049.00 | 0.00% | No |

Explanation:
(required if Yes)

Lower revenue projections are due to grants reduction and expiration

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

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2017-18) | 18,936,543.00 | | |
| Budget Year (2018-19) | 19,196,310.00 | 1.37% | No |
| 1st Subsequent Year (2019-20) | 13,852,131.00 | -27.84% | Yes |
| 2nd Subsequent Year (2020-21) | 13,852,131.00 | 0.00% | No |

Explanation:
(required if Yes)

Revenues reduced is due to CTEIG grant phased out at the end of 2018-19

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

| | | | |
|-------------------------------|---------------|--------|----|
| First Prior Year (2017-18) | 29,288,039.00 | | |
| Budget Year (2018-19) | 29,689,934.00 | 1.37% | No |
| 1st Subsequent Year (2019-20) | 28,506,329.00 | -3.99% | No |
| 2nd Subsequent Year (2020-21) | 28,972,722.00 | 1.64% | No |

Explanation:
(required if Yes)

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

| | | | |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2017-18) | 2,189,114.00 | | |
| Budget Year (2018-19) | 2,044,561.00 | -6.60% | Yes |
| 1st Subsequent Year (2019-20) | 1,475,108.00 | -27.85% | Yes |
| 2nd Subsequent Year (2020-21) | 1,412,111.00 | -4.27% | No |

Explanation:
(required if Yes)

Programs budget are adjusted to reflect funding expiration/reduction

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

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2017-18) | 18,583,511.00 | | |
| Budget Year (2018-19) | 18,439,532.00 | -0.77% | Yes |
| 1st Subsequent Year (2019-20) | 10,849,905.00 | -41.16% | Yes |
| 2nd Subsequent Year (2020-21) | 11,473,227.00 | 5.74% | Yes |

Explanation:
(required if Yes)

2019-20 budget is lower due to ROP transition plan, CTEIG grant expiration and election costs reductions; while 2020-21 budget increase is due to adding board member election costs.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---------------|--------------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 4B) | | | |
| First Prior Year (2017-18) | 50,583,464.00 | | |
| Budget Year (2018-19) | 51,036,308.00 | 0.90% | Met |
| 1st Subsequent Year (2019-20) | 44,357,509.00 | -13.09% | Not Met |
| 2nd Subsequent Year (2020-21) | 44,823,902.00 | 1.05% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B) | | | |
| First Prior Year (2017-18) | 20,772,625.00 | | |
| Budget Year (2018-19) | 20,484,093.00 | -1.39% | Met |
| 1st Subsequent Year (2019-20) | 12,325,013.00 | -39.83% | Not Met |
| 2nd Subsequent Year (2020-21) | 12,885,338.00 | 4.55% | Met |

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

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

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

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

Lower revenue projections are due to grants reduction and expiration

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

Revenues reduced is due to CTEIG grant phased out at the end of 2018-19

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

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

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

Programs budget are adjusted to reflect funding expiration/reduction

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

2019-20 budget is lower due to ROP transition plan, CTEIG grant expiration and election costs reductions; while 2020-21 budget increase is due to adding board member election costs.

5. CRITERION: Facilities Maintenance

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

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

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

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

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

5A. County Office's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

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

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

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

| | Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999) | 3% Required Minimum Contribution (Unrestricted Budget times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
|---|---|---|---|--------|
| 1. Proposition 51 Required Minimum Contribution | 29,704,431.00 | 891,132.93 | 1,200,000.00 | N/A |

| | Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999) | 3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%) | Amount Deposited ¹ for 2014-15 Fiscal Year | Lesser of: 3% or 2014-15 amount |
|---|---|---|--|------------------------------------|
| 2. All Other School Facility Programs Required Minimum Contribution | 29,704,431.00 | 891,132.93 | 0.00 | 0.00 |

| 2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%) | Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2% |
|---|--|
| 594,088.62 | 594,088.62 |

| Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
|---|--------|
| 1,200,000.00 | Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

| | |
|----------------------------------|------------|
| 3. Required Minimum Contribution | 594,088.62 |
|----------------------------------|------------|

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

| | |
|--------------------------|--|
| <input type="checkbox"/> | Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Other (explanation must be provided) |

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2015-16) | Second Prior Year (2016-17) | First Prior Year (2017-18) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. County Office's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 4,273,714.00 | 4,288,505.00 | 4,573,232.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 0.00 | 422,377.00 | 6,124.22 |
| d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | (0.36) |
| e. Available Reserves (Lines 1a through 1d) | 4,273,714.00 | 4,710,882.00 | 4,579,355.86 |
| 2. Expenditures and Other Financing Uses | | | |
| a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 71,856,574.97 | 72,608,450.37 | 78,239,224.00 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 71,856,574.97 | 72,608,450.37 | 78,239,224.00 |
| 3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c) | 5.9% | 6.5% | 5.9% |
| County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 2.0% | 2.2% | 2.0% |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|---------|
| Third Prior Year (2015-16) | 440,298.00 | 25,079,015.49 | N/A | Met |
| Second Prior Year (2016-17) | 1,530,154.21 | 25,030,298.74 | N/A | Met |
| First Prior Year (2017-18) | (986,681.00) | 26,337,101.00 | 3.7% | Not Met |
| Budget Year (2018-19) (Information only) | 907,000.00 | 29,704,431.00 | | |

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

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

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

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

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

County Office's Fund Balance Standard Percentage Level:

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

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

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

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

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

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

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

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

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

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

| Fiscal Year | Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|--|-----------------------------|---|---------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2015-16) | 6,053,365.00 | 5,336,795.01 | 11.8% | Not Met |
| Second Prior Year (2016-17) | 7,316,147.00 | 5,777,093.01 | 21.0% | Not Met |
| First Prior Year (2017-18) | 5,724,933.00 | 7,307,247.22 | N/A | Met |
| Budget Year (2018-19) (Information only) | 6,320,566.22 | | | |

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

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

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

- 1a. STANDARD NOT MET - Unrestricted county school service fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The lower unaudited actuals fund balance are primarily due to the inclusion of labor contract settlement and benefit costs at year end, which were not anticipated or recognized at the time of budget reporting.

8. CRITERION: Reserves

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

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

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

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

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No: | 80,819,084 | 73,662,076 | 75,512,900 |
| County Office's Reserve Standard Percentage Level: | 2% | 2% | 2% |

8A. Calculating the County Office's Reserve Standard

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 80,819,084.00 | 73,662,076.00 | 75,512,900.00 |
| 2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2) | 80,819,084.00 | 73,662,076.00 | 75,512,900.00 |
| 4. Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. Reserve Standard - by Percent (Line A3 times Line A4) | 1,616,381.68 | 1,473,241.52 | 1,510,258.00 |
| 6. Reserve Standard - by Amount (From percentage level chart above) | 2,011,000.00 | 2,011,000.00 | 2,011,000.00 |
| 7. County Office's Reserve Standard (Greater of Line A5 or Line A6) | 2,011,000.00 | 2,011,000.00 | 2,011,000.00 |

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

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

Reserve Amounts

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 4,849,145.00 | 4,419,725.00 | 4,530,774.00 |
| 3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 879,796.22 | 2,288,612.22 | 1,872,638.22 |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | (0.36) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. County Office's Budgeted Reserve Amount (Lines B1 thru B7) | 5,728,940.86 | 6,708,337.22 | 6,403,412.22 |
| 9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 7.09% | 9.11% | 8.48% |
| County Office's Reserve Standard (Section 8A, Line 7): | 2,011,000.00 | 2,011,000.00 | 2,011,000.00 |
| 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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|----------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2017-18) | (4,824,630.00) | | | |
| Budget Year (2018-19) | (2,834,605.00) | (1,990,025.00) | -41.2% | Not Met |
| 1st Subsequent Year (2019-20) | (3,606,833.00) | 772,228.00 | 27.2% | Not Met |
| 2nd Subsequent Year (2020-21) | (3,722,175.00) | 115,342.00 | 3.2% | Met |
| 1b. Transfers In, County School Service Fund * | | | | |
| First Prior Year (2017-18) | 0.00 | | | |
| Budget Year (2018-19) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2019-20) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2020-21) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, County School Service Fund * | | | | |
| First Prior Year (2017-18) | 2,018,692.00 | | | |
| Budget Year (2018-19) | 2,229,313.00 | 210,621.00 | 10.4% | Not Met |
| 1st Subsequent Year (2019-20) | 2,201,601.00 | (27,712.00) | -1.2% | Met |
| 2nd Subsequent Year (2020-21) | 2,164,288.00 | (37,313.00) | -1.7% | Met |

1d. Impact of Capital Projects
 Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

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

Explanation:
 (required if NOT met) Program contributions fluctuate because of the size of our special education program and changes in student enrollment from year to year.

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

Explanation:
 (required if NOT met)

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

Explanation:
(required if NOT met)

Increase is due to support charter school program as anticipated enrollment increase

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2018 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 2 | Unrestricted General Fund | obj 7438/7439 | 23,028 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | various programs | | 989,550 |

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

| | | | | |
|---------------|--|--------------------------|---------------|------------------|
| BANS | | IRS subsidy/RDA revenues | obj 7438/7439 | 2,159,105 |
| | | | | |
| | | | | |
| TOTAL: | | | | 3,171,683 |

| Type of Commitment (continued) | Prior Year (2017-18) Annual Payment (P & I) | Budget Year (2018-19) Annual Payment (P & I) | 1st Subsequent Year (2019-20) Annual Payment (P & I) | 2nd Subsequent Year (2020-21) Annual Payment (P & I) |
|--------------------------------|---|--|--|--|
| Capital Leases | 12,519 | 10,509 | 0 | 0 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|--|----------------|----------------|----------------|----------------|
| BANS | 365,852 | 361,055 | 356,067 | 350,884 |
| | | | | |
| | | | | |
| Total Annual Payments: | 378,371 | 371,564 | 356,067 | 350,884 |
| Has total annual payment increased over prior year (2017-18)? | | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

For employees hired before 07/01/2011: at age 55 with 5 years of services and employees hired after 07/01/2011 at age 55 with 10 years of services, agency pays single coverage of medical/dental/vision up to age 65. Post-65, agency pays PERS minimum. Additional contributions of \$770,000 are made to fund 20, Postemployment Benefits, to meet annual ARC requirement of \$1.9M. CCCOE has fully met its OPEB requirement for the 2018-19 year.

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

Actuarial

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

| | Self-Insurance Fund | Government Fund |
|--|---------------------|-----------------|
| | 0 | 3,800,000 |

4. OPEB Liabilities

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

| |
|---------------|
| 17,504,096.00 |
| 3,800,000.00 |
| 13,704,096.00 |
| Actuarial |
| Jun 01, 2017 |

5. OPEB Contributions

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|----|--------------------------|----------------------------------|----------------------------------|
| a. | 1,943,303.00 | 1,958,693.00 | 1,974,137.00 |
| b. | 1,268,494.00 | 1,283,393.00 | 1,300,588.00 |
| c. | 1,021,290.00 | 1,013,486.00 | 944,877.00 |
| d. | 77 | 64 | 52 |

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

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

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

| |
|----|
| No |
|----|

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

| |
|--|
| |
|--|

3. Self-Insurance Liabilities

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

| |
|--|
| |
| |

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 156.4 | 154.2 | 153.2 | 152.2 |

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| | | |
|--|--|--|
| | | |
|--|--|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Negotiations Not Settled

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

130,046

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

6. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 2,695,042 | 2,793,329 | 2,894,994 |
| 3. Percent of H&W cost paid by employer | 96.0% | 96.0% | 96.0% |
| 4. Percent projected change in H&W cost over prior year | included | 4.5% | 4.5% |

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are any new costs from prior year settlements included in the budget? | Yes | | |
| If Yes, amount of new costs included in the budget and MYPs | 390,138 | 394,039 | 397,979 |

3% increase on salary schedule for 2017-18.

Certificated (Non-management) Step and Column Adjustments

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 130,046 | 131,346 | 132,660 |
| 3. Percent change in step & column over prior year | included | 1.0% | 1.0% |

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the budget and MYPs? | No | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

Certificated (Non-management) - Other

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

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

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

| | Prior Year (2nd Interim) (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 202.4 | 203.8 | 202.2 | 199.5 |

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

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

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

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

Negotiations Not Settled

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

146,587

6. Amount included for any tentative salary schedule increases

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| | 0 | 0 | 0 |

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

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| included | 3,926,819 | 4,031,421 |
| 9575.0% | 95.7% | 95.7% |
| included | 4.5% | 4.5% |

Classified (Non-management) Prior Year Settlements

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

| | | |
|---------|---------|---------|
| Yes | | |
| 439,761 | 448,556 | 457,527 |

Classified (Non-management) Step and Column Adjustments

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| included | 293,174 | 299,037 |
| included | 2.0% | 2.0% |

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

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

| Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--------------------------|----------------------------------|----------------------------------|
| No | No | No |
| No | No | No |

Classified (Non-management) - Other

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

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

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

| | Prior Year (2nd Interim) (2017-18) | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 72.8 | 77.9 | 77.9 | 77.9 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

125,544

4. Amount included for any tentative salary schedule increases

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | Yes | No | Yes |
| Total cost of H&W benefits | included | 1,921,094 | 2,007,544 |
| Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| Percent projected change in H&W cost over prior year | included | 4.5% | 4.5% |

Management/Supervisor/Confidential Step and Column Adjustments

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| Cost of step & column adjustments | included | 0 | 0 |
| Percent change in step & column over prior year | included | | |

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

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

| | Budget Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? | No | No | No |
| Total cost of other benefits | | | |
| Percent change in cost of other benefits over prior year | | | |

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

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

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

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review



CONTRA COSTA COUNTY
Office of Education
learn • lead • achieve