NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.
Signed: Date: County Superintendent or Designee
County Superintendent or Designee
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.
To the State Superintendent of Public Instruction: This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.
Meeting Date: March 14, 2018 Signed:
County Superintendent of Schools CERTIFICATION OF FINANCIAL CONDITION
X POSITIVE CERTIFICATION As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.
Contact person for additional information on the interim report:
Name: Jane Lin Telephone: (925) 942-3458
Title: Sr. Manager, Budget and Accounting E-mail: jlin@cccoe.k12.ca.us

Criteria and Standards Review Summary

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

				Not
CRITE	RIA AND STANDARDS		Met	Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		x

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

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

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

DDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
А3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	х	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	х	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
Α7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	х	
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?	х	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,496,344.00	25,451,151,00	27,640,622.76	25,451,151.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,944,824.00	2,364,987.00	570,355.37	2,364,987.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,330,557.00	18,839,735.00	10,898,521.12	18,839,735.00	0,00	0.0%
4) Other Local Revenue		8600-8799	27,853,309.00	28,468,527.00	15,019,060.21	28,468,527.00	0.00	0.0%
5) TOTAL, REVENUES			73,625,034.00	75,124,400.00	54,128,559.46	75,124,400.00		
B. EXPENDITURES			7					
1) Certificated Salaries		1000-1999	19,904,904.00	18,800,946.00	10,242,377,69	18,800,946.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,262,312.00	16,710,368.00	9,285,850.99	16,710,368.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,530,087.00	18,212,876.00	9,303,304.83	18,212,876.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,101,604.00	2,407,529.00	765,442.78	2,407,529.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,766,447.00	17,547,104.00	7,758,033.51	17,547,104.00	0.00	0.0%
6) Capital Outlay		6000-6999	698,000.00	952,646.00	678,010.74	952,646.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	452,038.00	452,038.00	373,686.96	452,038.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(196,786.00)	(511,819.00)	(178,336,24)	(511,819,00)	0.00	0.0%
9) TOTAL, EXPENDITURES			76,518,606.00	74,571,688.00	38,228,371.26	74,571,688.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,893,572.00)	552,712.00	15,900,188.20	552,712.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	1,934,551,00	396,208.25	1,934,551.00	0,00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US	ES		(350,000.00)	(1,934,551.00)	(396,208.25)	(1,934,551.00)		

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

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,243,572.00)	(1,381,839,00)	15,503,979.95	(1,381,839,00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	15,154,930,17	20,052,109.59		20,052,109,59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,154,930.17	20,052,109.59		20,052,109.59		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,154,930.17	20,052,109.59		20,052,109.59		
2) Ending Balance, June 30 (E + F1e)			11,911,358.17	18,670,270.59		18,670,270.59		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000,00		10,000.00		
Stores		9712	0.00	0.00		0,00		
Prepaid Expenditures		9713	0,00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,144,523,16	11,362,277.73		11,362,277.73		
c) Committed Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments d) Assigned		9760	1,144,719.01	1,666,644.00		1,666,644,00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						j		
Reserve for Economic Uncertainties		9789	4,612,116,00	4,590,374.00		4,590,374.00		
Unassigned/Unappropriated Amount		9790	0.00	1,040,974.86		1,040,974.86		

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2017-18 Second Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

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Description Res		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	80	010-8099	23,358,075.00	24,327,207.00	27,640,622.76	24,327,207.00	0,00	0.0%
2) Federal Revenue	81	100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	83	300-8599	622,374.00	702,711.00	414,410,27	702,711.00	0.00	0.0%
4) Other Local Revenue	86	600-8799	2,752,873.00	3,628,496.00	2,440,047.47	3,628,496.00	0.00	0.0%
5) TOTAL, REVENUES			26,733,322.00	28,658,414.00	30,495,080.50	28,658,414.00		
B. EXPENDITURES								
1) Certificated Salaries	10	000-1999	5,246,216.00	4,395,405.00	2,522,498.41	4,395,405.00	0.00	0.0%
2) Classified Salaries	20	000-2999	8,086,371.00	7,716,962.00	4,429,433.44	7,716,962.00	0.00	0.0%
3) Employee Benefits	30	000-3999	6,918,997.00	6,174,535.00	3,324,260.64	6,174,535.00	0.00	0.0%
4) Books and Supplies	40	000-4999	693,770.00	693,293.00	232,532.01	693,293.00	0.00	0.0%
5) Services and Other Operating Expenditures	50	000-5999	7,777,872.00	7,851,655.00	3,803,357.53	7,851,655.00	0.00	0.0%
6) Capital Outlay	60	000-6999	248,000.00	275,646.00	81,845.42	275,646.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		100-7299 400-7499	86,185.00	86,185.00	7,835.15	86,185,00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	(4,240,628.00)	(4,358,193.00)	(1,885,091.92)	(4,358,193,00)	0,00	0.0%
9) TOTAL, EXPENDITURES			24,816,783.00	22,835,488.00	12,516,670.68	22,835,488.00		HAN.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,916,539.00	5,822,926.00	17,978,409.82	5,822,926.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	89	900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	76	600-7629	350,000.00	1,916,499.00	378,156.21	1,916,499.00	0.00	0.0%
Other Sources/Uses a) Sources	89	930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		980-8999	(1,524,637.00)	(3,905,681.00)	(105,693,48)	(3,905,681.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	00		(1,874,637.00)	(5,822,180.00)	(483,849.69)	(5,822,180.00)	0.00	0.070

2017-18 Second Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description Resc		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,902.00	746.00	17,494,560.13	746.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,724,933.01	7,307,247.22		7,307,247.22	0,00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,724,933.01	7,307,247.22		7,307,247.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,724,933.01	7,307,247.22		7,307,247.22		
2) Ending Balance, June 30 (E + F1e)			5,766,835.01	7,307,993.22		7,307,993.22		
Components of Ending Fund Balance a) Nonspendable		9711	10,000.00	10,000.00		10,000.00		
Revolving Cash			0.00	0.00		0,00		
Stores	29	9712	-			0.00		
Prepaid Expenditures		9713	0.00	0.00				
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,144,719.01	1,666,644.00		1,666,644.00		
d) Assigned								
Other Assignments		9780	0,00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,612,116.00	4,590,374.00		4,590,374.00		
Unassigned/Unappropriated Amount		9790	0.00	1,040,975.22		1,040,975.22		

2017-18 Second Interim County School Service Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Resc	Objection Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) LCFF Sources	8010-80	99 1,138,269,00	1,123,944.00	0,00	1,123,944.00	0.00	0.0%
2) Federal Revenue	8100-82	99 2,944,824.00	2,364,987.00	570,355.37	2,364,987.00	0,00	0.0%
3) Other State Revenue	8300-85	99 17,708,183.00	18,137,024.00	10,484,110.85	18,137,024.00	0,00	0.0%
4) Other Local Revenue	8600-87	99 25,100,436.00	24,840,031.00	12,579,012,74	24,840,031.00	0,00	0,0%
5) TOTAL, REVENUES		46,891,712.00	46,465,986.00	23,633,478.96	46,465,986.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-19	99 14,658,688.00	14,405,541.00	7,719,879.28	14,405,541,00	0,00	0.0%
2) Classified Salaries	2000-29	99 9,175,941.00	8,993,406.00	4,856,417.55	8,993,406.00	0.00	0.0%
3) Employee Benefits	3000-39	99 12,611,090.00	12,038,341.00	5,979,044.19	12,038,341.00	0.00	0.0%
4) Books and Supplies	4000-49	99 1,407,834.00	1,714,236,00	532,910.77	1,714,236.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-59	99 8,988,575.00	9,695,449,00	3,954,675.98	9,695,449.00	0.00	0.0%
6) Capital Outlay	6000-69	99 450,000.00	677,000.00	596,165.32	677,000.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		365,853,00	365,851.81	365,853.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99 4,043,842.00	3,846,374.00	1,706,755,68	3,846,374.00	0.00	0.0%
9) TOTAL, EXPENDITURES		51,701,823.00	51,736,200.00	25,711,700.58	51,736,200.00		E.F.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(4,810,111.00)	(5,270,214.00)	(2,078,221.62)	(5,270,214.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-89	29 0.00	0,00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76		18,052.00	18,052.04	18,052.00	0.00	0.0%
2) Other Sources/Uses	, 300-70	5.50	12,222.00	,	.01232.00	2,00	=,570
a) Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76	0.00	0.00	0.00	0.00	0,00	0.0%
3) Contributions	8980-89	99 1,524,637.00	3,905,681.00	105,693,48	3,905,681.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		1,524,637.00	3,887,629.00	87,641,44	3,887,629.00		

2017-18 Second Interim County School Service Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,285,474.00)	(1,382,585.00)	(1,990,580.18)	(1,382,585.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	9,429,997.16	12,744,862.37		12,744,862.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,429,997.16	12,744,862.37		12,744,862.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,429,997.16	12,744,862.37		12,744,862.37		
2) Ending Balance, June 30 (E + F1e)			6,144,523,16	11,362,277.37		11,362,277.37		
Components of Ending Fund Balance a) Nonspendable			1119					
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0,00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,144,523,16	11,362,277.73		11,362,277.73		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.36)		(0,36)		

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2017-18 Second Interim Charter Schools Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

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Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals .(D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0,00	542,636.00	178,232,00	542,636,00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	793,480.00	279,864.35	793,480.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	91.31	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	92.00	872,00	92.00	0.00	0.0%
5) TOTAL REVENUES		0.00	1,336,208.00	459,059,66	1,336,208.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	818,691.00	456,697 20	818,691,00	0,00	0.0%
2) Classified Salaries	2000-2999	0.00	301,536.00	136,971.62	301,536.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	583,533.00	309,872.68	583,533.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	185,686.00	118,739.30	185,686.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	313,166.00	95,293.84	313,166,00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	57,011.00	57,010.16	57,011.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0,00	0,00	0.00	0.00	0.0%
Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	225,244.00	101,661,39	225,244.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	2,484,867.00	1,276,246.19	2,484,867.00		and a second
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	(1,148,659.00)	.(817,186.53)	(1,148,659.00)	-	
D. OTHER FINANCING SOURCES/USES							
Interfund Trensfers a) Transfers In	8900-8929	0.00	1,164,551.00	396,208.25	1,164,551.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0,00	0,00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	1,164,551.00	396,208.25	1,164,551.00		

2017-18 Second Interim Charter Schools Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

07 10074 0000000 Form 09i

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	15,892.00	(420,978.28)	15,892,00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						050.000.00	0.00	0.0%
a) As of July 1 - Unaudited		9791	0.00	350,000.00	-	350,000.00	0,00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	350,000.00		350,000,00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	350,000.00		350,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	365,892.00		365,892.00		
Components of Ending Fund Balance						1		
a) Nonspendable Revolving Cash		9711	0.00	0.00	15 mail - 1	0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		×
b) Restricted c) Committed		9740	0.00	15,892.00		15,892.00		
Slabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	350,000.00		350,000.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

07 10074 0000000 Form 11I

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0_00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	15,081,018.00	14,065,636.00	7,032,820.00	14,065,636.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.09
5) TOTAL, REVENUES		15,081,018.00	14,065,636,00	7,032,820.00	14,065,636.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	155,477.00	156,187.00	60,247.79	156,187.00	0,00	0.0%
2) Classified Salaries	2000-2999	467,523.00	419,446.00	226,556.04	419,446.00	0.00	0.0%
3) Employee Benefits	3000-3999	361,864.00	328,009.00	167,821.51	328,009.00	0.00	0.0%
4) Books and Supplies	4000-4999	150,920.00	163,892.00	22,931.43	163,892.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	549,760.00	768,284.00	108,737.45	768,284.00	0.00	0.0%
6) Capital Outlay	6000-6999	50,000.00	76,094.00	0.00	76,094.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	13,536,716.00	13,882,750.00	7 384 626 35	13,882,750.00	0.00	0.0%
8) Olher Oulgo - Transfers of Indirect Costs	7300-7399	18,687.00	35,319.00	9,341,83	35,319.00	0.00	0.0%
9) TOTAL, EXPENDITURES		15,290,947.00	15,829,981.00	7,980,262.40	15,829,981.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(209,929.00)	(1,764,345.00)	(947,442.40)	(1,764,345.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Oul	7600-7629	0.00	0.00	0.00	0.00	0.00	0-0%
Other Sources/Uses a) Sources	8930-8979	0.00	0,00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

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

07 10074 0000000 Form 11I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(209,929,00)	(1,764,345.00)	(947,442.40)	(1,764,345.00)	1410	
F. FUND BALANCE, RESERVES			(209,929.00)	(1,764,345.00)	(347,442,40)	(1,764,343,00)		
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	451,469.84	1,818,495.51		1,818,495.51	0,00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			451,469.84	1,818,495,51	1,545	1,818,495.51		
d) Olher Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			451,469.84	1,818,495.51		1,818,495.51		
2) Ending Balance, June 30 (E + F1e)			241,540.84	54,150.51		54,150,51		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	241,540.84	54,150.51		54,150.51		
c) Committed		3740	241,040,04	57,100.01		01,100.01		
Stabilization Arrangements		9750	0.00	0.00	1	0.00		
Olher Committments d) Assigned		9760	0.00	0.00		0,00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		0790	0.00	0.00	F 351	0.00		
Reserve for Economic Uncertainties		9789	0.00					
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

07 10074 0000000 Form 12I

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES					- 1		
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	475,666.00	481,460.00	213,389,52	481,460.00	0.00	0.0%
3) Olher State Revenue	8300-8599	1,650,132.00	2,789,939.00	963,185.52	2,789,939.00	0.00	0.0%
4) Other Local Revenue	8600-8799	279,720,00	279,720.00	125,874.00	279,720.00	0.00	0.0%
5) TOTAL, REVENUES		2,405,518.00	3,551,119.00	1,302,449.04	3,551,119.00		No.
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	179,138.00	179,138.00	102,559.45	179,138.00	0,00	0.0%
2) Classified Salaries	2000-2999	467,697.00	473,958.00	274,993.27	473,958.00	0.00	0.0%
3) Employee Benefits	3000-3999	346,691.00	347,676.00	182,390.37	347,676.00	0.00	0.0%
4) Books and Supplies	4000-4999	45,261.00	75,586.00	50,943.62	75,586.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	1,188,632.00	2,223,504.00	779,515.61	2,223,504.00	0.00	0.0%
6) Capitel Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	178,099.00	251,257.00	67,333.02	251,257.00	0.00	0.0%
9) TOTAL, EXPENDITURES		2,405,518.00	3,551,119.00	1,457,735.34	3,551,119.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	(155,286.30)	0.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	0,00	0.00	0.0%
b) Transfers Oul	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(155,286,30)	0.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	0.00	0.00		0_00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0,00	0.00	0.0%
c) As of July 1 - Audiled (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0_00		
2) Ending Balance, June 30 (E + F1e)			0,00	0.00		0,00		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0,00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0,00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 Second Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

07 10074 0000000 Form 20I

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0,00	0.00	0.00	0,00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	4,000.00	4,000.00	4,718.74	4,000.00	0.00	0.0%
5) TOTAL, REVENUES		4,000.00	4,000.00	4,718.74	4,000.00	Dellar Lect	and I
B. EXPENDITURES						-	
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Oullay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0,00	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	,	4,000.00	4,000.00	4,718,74	4,000.00		- XIII
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	350,000.00	770,000.00	0.00	770,000.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0,00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0,00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		350,000.00	770,000.00	0.00	770,000.00		

07 10074 0000000 Form 20l

Description	Resource Codes (Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			354,000.00	774,000.00	4,718.74	774,000,00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,863,718.64	2,296,005,81		2,296,005.81	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00	2 m 1 1 - 1	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,863,718.64	2,296,005.81		2,296,005,81		
d) Other Restatements		9795	0.00	0.00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,863,718.64	2,296,005.81		2,296,005.81		
2) Ending Balance, June 30 (E + F1e)			2,217,718,64	3,070,005.81		3,070,005.81		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00	V	0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Olher Committments d) Assigned		9760	0.00	3,070,005,81		3,070,005.81		
Olher Assignments		9780	2,217,718.64	0.00		0.00		
e) Unassigned/Unappropriated						The same		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

07 10074 0000000 Form 35I

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES					1	matter bir	
1) LCFF Sources	8010-8099	0.00	0,00	0.00	0,00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	500.00	500.00	514_69	500.00	0.00	0.09
5) TOTAL, REVENUES		500.00	500.00	514.69	500.00	Pelevini	He II
B, EXPENDITURES						-	
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0,00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0,00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		500.00	500.00	544.00	500.00		-Ka
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		500.00	500.00	514,69	500.00		
1) Interfund Transfers							
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		2	0.00	0.00	2.55	0.00	0.00
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0,0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		1-11-

2017-18 Second Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	514.69	500.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	184,342.23	207,108.28		207,108.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,342,23	207,108.28		207,108.28		
d) Other Restatements		9795	0.00	0.00	1 2/10	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,342.23	207,108.28		207,108.28		
2) Ending Balance, June 30 (E + F1e)			184,842.23	207,608.28		207,608.28		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	184,842,23	207,608.28		207,608.28		
Slabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00	THE RE	0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0,00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0,00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION				, , , , , , , , , , , , , , , , , , ,		
County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	197.00	197.00	197.00	197.00	0.00	0%
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	50.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	247.00	197.00	197.00	197.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	315.00	290.00	290.00	290.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	25.00	24.72	24.72	24.72	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA		044 =0		044 =0	0.00	201
(Sum of Lines B2a through B2f)	340.00	314.72	314.72	314.72	0.00	0%
3. TOTAL COUNTY OFFICE ADA	587.00	E44 70	511.72	544 70	0.00	0%
(Sum of Lines B1d and B2g) 4. Adults in Correctional Facilities	573.41	511.72 573.41	348.12	511.72 573.41	0.00	0%
5. County Operations Grant ADA	170.394.00	170,394.00	170,394.00	170,394.00	0.00	0%
6. Charter School ADA	170,354.00	170,354.00	170,054.00	170,354.00	0.00	0 78
(Enter Charter School ADA using		The walk Take			17.15	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Tab C. Charter School ADA)		The second	The state of the			

Contra Costa County Office of Education		3 Second Interim OAILY ATTENDA	NCE			07 10074 00000
ontra Costa County						Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA	500	1 10	(5)	1=1	1 1-1	6.7
Authorizing LEAs reporting charter school SACS financi	al data in their Fu	nd 01, 09, or 62 t	use this workshee	et to report ADA f	or those charter	schools,
Charter schools reporting SACS financial data separate	ly from their autho	rizing LEAs in Fu	and 01 or Fund 62	2 use this worksh	eet to report thei	r ADA.
FUND 01: Charter School ADA corresponding to S						
I. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	09
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	09
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	09
c. Probation Referred, On Probation or Parole,	0.00	0.00	0.00			
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	09
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,
. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	00
d. Special Education Extended Year e. Other County Operated Programs:	0.00	0.00	0.00	0.00	0.00	
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	09
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	09
. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	00
FUND 09 or 62: Charter School ADA corresponding	g to SACS financ	ial data reporte				
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	09
6. Charter School County Program Alternative						
Education ADA	0.00	0.00	0.00	0.00	0.00	00
a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0'
c. Probation Referred, On Probation or Parole,	0.00	0.00	0.00	0.00	0.00	
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	19.00	19.00	19.00	0.00	0'
d. Total, Charter School County Program	0.00				5.50	
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	19.00	19.00	19.00	0.00	0,
. Charter School Funded County Program ADA						
a. County Community Schools	0.00	55.00	55.00	55.00	0.00	09
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	09
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	09
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0
e. Other County Operated Programs: Opportunity Schools and Full Day	1					
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural				10		
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0'
f. Total, Charter School Funded County					202.51	
Program ADA						
(Sum of Lines C7a through C7e)	0.00	55.00	55.00	55.00	0.00	0'
. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C5, C6d, and C7f)	0.00	74.00	74.00	74.00	0.00	09
. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62	0.00	74.00	74.00	74.00	0.00	04
(Sum of Lines C4 and C8)	0.00	74.00	74.00	74.00	0.00	U 7

Compact Comp	Contra Costa County Office of Education Contra Costa County				Second 2017-18 INTE Cashflow Workshe	Second Interim 2017-18 INTERIM REPORT Cashflow Worksheet - Budget Year (1)					07 10074 0000000 Form CASH
This block Name)			Beginning Balances (Ref. Only)	Ąr	August	September		November	December	January	February
Comparison	ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
1,000,009 1,000,009 1,000,000 1,00	A, BEGINNING CASH			22,153,058,79	19,515,598.07	16,309,080.20	14,114,067.00	10,859,262.13	10,321,240.83	8,898,828.57	16,449,439.39
Section 6499 Section 64999 Section 6499 Sec	B, RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment	8010-8019		(4.898.00)	607.677.05	618 089 05	1.093.815.89	1 093 815 89	1 093 815 89	1 215 137 85	1 200 307 28
STOD 5899 SECON 5899 SECO	Property Taxes	8020-8079		00.0	00.0	128.50	7.327.31	827,112,57	(2,226,69)	13,994,299,79	2,100,002,1
1000-8799	Miscellaneous Funds	8080-8099		00'0	00.0	0.00	00'0			(8,000,000,000)	
Secto 6499 S.	Federal Revenue	8100-8299		8,13	166,817,21	538,165.00	98,060.83	46,078.81	186.627.30	152,744.40	169,727,33
1000 1999 1990	Other State Revenue	8300-8599	SE SE	5,529,530.21	591,431,24	258,448.20	397,008.32	2,487,915.03	1,010,683.12	623,505,00	931.657.11
1000 1999 1205 6549 1205 657 1205 677 1205 677 1205 678 1205 679 1205 67	Other Local Revenue	8600-8799		414,963,65	685,602.03	581,930,20	287,228.86	2,214,185.57	1,642,970.12	9,192,179,78	796,471.76
1000-1000 1286-587-3 1546-580-5 1586-570-3 1457-508-2 1457	Interfund Transfers In	8910-8929		(92.22)	00.0	00.0	92.22				
1000 1000	All Other Financing Sources	8930-8979		00'0	00'0	0.00	00.00				
1,000,1999	TOTAL RECEIPTS			5,321,365,46	2,051,527.53	1,996,760.95	1,883,533,43	6,669,107.87	3,931,869.74	17,177,866.82	3,188,253,48
1,000,1999	C DISBURSEMENTS										
1,255,456 1,255,456 1,255,457 1,155,556,47 1,155,556,57 1,155,556,47 1,155,57 1,155	Certificated Salaries	1000-1999	A STANSON NO.	1,396,587,31	1,514,858.85	1,481,367.83	1,437,156.82	1,475,208,26	1,475,413.29	1,461,785,33	1,636,509.86
1,000,000 1,00	Classified Salaries	2000-2999	Salar Park	1,233,481,35	1,361,761,91	1,378,081.34	1,213,854,17	1,439,137.07	1,342,613.41	1,316,921.74	1,451,482.60
1300-5699 1300	Employee Benefits	3000-3999		1,306,117.29	1,367,897.00	1,369,017,14	1,186,925.02	1,362,133.80	1,358,578.34	1,352,636,24	1,636,211,23
COU-5699 Court C	Books and Supplies	4000-4999		(29,833.59)	133,398.23	224,831.65	124,846.02	112,517.09	131,122.77	68,560.61	256,191.44
1,306,65549 1,306,65548	Services	5000-5999		118,840,95	715,228.68	443,642.84	749,276.73	895,832.73	1,234,657.67	3,600,553,91	914,154.30
Triggle Trig	Capital Outlay	6000-6599	THE PERSON NAMED IN	(54,152,18)	342,779.38	47,196.75	4.893.75	251,817.24	1,500.00	83,975.80	35,874.05
T600-7629 T600	Other Outgo	7000-7499	STATE OF STREET	00:00	183,491.34	(49,947.93)	(4,515,42)	4,948.66	(66,804.96)	128,179.03	(20,876.37)
Trigol	Interfund Transfers Out	7600-7629		350,000,00	15,609.04		23,077.24	2,341.84	1,864.89	3,315,24	00'0
1,305,655,48	All Other Financing Uses	7630-7699		0.00	00.00						
9300-9299 8.350,026.2.0 7.080,015.78 828,444.66 110.367.25 (62.698.41) (976.332.40) 113,057.81 (1,568,781.46) 9300 9300 9300 9300 9300 9300 9300 930	TOTAL DISBURSEMENTS			4,321,041,13	5,635,024,43	4,894,189.62	4,735,514,33	5,543,936,69	5,478,945,41	8,015,927,90	5,909,547.11
111-9199 1,305,655.48 2,976.86 (2,976.86) 110,367.25 (62,688.41) (976,332.40) 113,057.81 (1,568,781.46) (D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
9200-9299 8350,062.00 7,090,015.78 828,444.56 110,367.25 (62,698.41) (976,332.40) 113,057.81 (1,568,781.46) (1,	Cash Not In Treasury	9111-9199	1.305.655.48	2.976.86	(2.976.86)			(3.506.77)			
9310 9310 9320 9320 9320 9320 9320 9320 9320 932	Accounts Receivable	9200-9299	8,350,062,00	7,090,015,78	828,444.56	110,367.25	(62,698,41)	(976,332.40)	113.057.81	(1,568,781,46)	563.197.77
9320 9320 9320 9320 9320 9320 9320 9320	Due From Other Funds	9310	00'0								
9330 9300 9400 9400 9565,717,48 7,092,992,64 825,467.70 110,367,25 9560-9599 3,972,878.30 9560 7,783,788,20 9560 11,756,666,58 10,730,777,59 9570 116,309,080,20 11,414,087,00 9580 9580 9580 9580 9580 9580 9580 95	Stores	9320	00'0								
9340 9360 9480 9500-9599 9480 9480 9480 9480 9480 9480 9480 94	Prepaid Expenditures	9330	00.0								
9480 0.00 2,655,717,48 7,092,992,64 825,467.70 110,367.25 (62,698.41) (979,839.17) 113,057.81 (1,568,781.46) 9500-9599 3,972,878.38 2,946,989.49 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9650 7,783,788.20 7,783,788.20 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9650 7,783,788.20 7,783,788.20 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9650 11,756,666.58 10,730,777.69 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9910 0.00 0.00 376,973,03 702,415.47 (402,823.97) (1,663,192.48) 124,663.41 (1,611,328.10) 1-C+D 19,515,598.07 16,309,080.20 14,114,087.00 10,321,240.83 8,898,828.57 16,449,438.39 14,14,14,087.00	Other Current Assets	9340	00.0								
9555,777,48 7,092,992,64 825,467.70 110,367.25 (62,698.41) (979,839.17) 113,057.81 (1,568,781.46) 42,546.64 9500-9599 3,972,878.38 2,946,989.49 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9650 7,783,788.20 7,783,788.20 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9650 11,756,666.58 10,730,777.69 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9910 0.00 11,756,666.58 10,730,777.69 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9910 0.00 0.00 (2,100,949.10) (3,637,785.05) 376,979.03 702,415.47 (402,823.97) (1,663,192.48) 124,663.41 (1,611,328.10) - C + D) (2,100,949.10) (3,266,517.87) (2,136,013.20) (3,254,904.87) (538,021.30) (1,422,412.26) 7,550,610.82 (2,700,945.13) (4,14,14,087.00)	Deferred Outflows of Resources	9490	0.00								
9500-9599 3.972,878.38 2.946,989.49 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9610 0.000 0.000 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9650 7,783,788.20 7,783,788.20 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9910 0.00 0.00 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 9910 0.00 0.00 (2,100,949.10) (3,597,785.05) 376,973.07 (1,663,192.48) 124,663.41 (1,611,228.10) 1-C+D (2,100,949.10) (3,206.517.87) (2,195,013.20) (3,254,804.87) (538,021.30) (1422,412.26) 7,550,610.82 1-4-114,087.00 19,515.598.07 16,309,080.20 14,114,087.00 10,321,240.83 8,898,828.57 16,449,438.39 14,449,438.39	SUBLOIAL		9,655,717,48	7,092,992.64	825,467.70	110,367.25	(62,698,41)	(979,839.17)	113,057.81	(1,568,781,46)	563,197.77
9650 7.783,788.20 7.783,788.20 9680 11.756,666.58 10,730,777.69 448,488.67 (592,048.22) 7.02415.47 (402,823.97) (1663,192,48) 7.564,604 19.515,598.07 16,309,080.20 14,114,087.00 10,889,282.13 10,321,240.88 8898,828.57 16,449,438.39 144	Accounts Payable	9500.9500	95 878 670 5	07 080 970 6	73 900 67	(50.049.22)	240 406 68	10 030	144 600 600	40.04	100000
9650 7.783,788.20 7.783,788.20 7.783,788.20 9650 7.783,788.20 7.783,788.20 9650 11.756,666.58 10,730,777.69 9670 11.756,666.58 10,730,777.69 970 9810 9810 9810 9810 9810 9810 9810 981	Due To Other Funds	9610	0000	2,500,000,000	10.000+00+1	(337,040,250)	340,123,36	10,000,000	(11,502,507)	47,340.04	73,005.71
9650 7,783,788.20 1,756,666.58 10,730,777,69 9910 0,000 1,756,666.58 10,730,777,69 19,10 1,756,666.58 10,730,777,69 19,10 1,756,666.58 10,730,777,69 10,321,240,83 10,321,240,83 11,449,438,39 14,414,087,00 14,114,087,00 14,114,087,00 14,114,087,00 14,114,087,00 14,114,087,00 14,114,087,00 15,126,127,132,132,133,132,132,133,132,132,133,132,132	Current Loans	9640	000								
9690 1.756,666.58 10,730,777.69 448,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 (402,823.97) (1,663.192.48) 124,663.41 (1,611,328.10) (2,637,460.72) (3,637,460.72) (3,206,517.87) (2,195,013.20) (3,254,804.87) (538,021.30) (1,422,412.26) 7,550,610.82 (2,750,610.82) (2,750,610.82) (1,611,328.10) (1,611	Unearned Revenues	9650	7,783,788,20	7,783,788.20							
9910 0.00 42,546.64 48,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 42,546.64 42,546.64 42,546.64 48,488.67 (592,048.22) 340,125.56 683,353.31 (11,605.60) 42,546.64 (11,613.28.10) (1	Deferred Inflows of Resources	0696	00.0								
S (2,100,949,10) (3,637,785.05) 376,979,03 702,415.47 (402,823.97) (1,663,192.48) 124,663.41 (1,611,328.10) (2,100,949,10) (2,100,949,10) (2,100,949,10) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,517.87) (3,206,213.20) (3,	SUBTOTAL		11.756.666.58	10,730,777.69	448,488.67	(592,048.22)	340,125.56	683,353,31	(11,605,60)	42,546.64	23,005.71
S (2,100,949,10) (3,637,785,05) 376,979,03 702,415,47 (402,823,97) (1,663,192,48) 124,663,41 (1,611,328,10) (2,105,013,20) (3,256,617,87) (2,105,013,20) (3,254,804,87) (538,021,30) (1,422,412,26) 7,550,610,82 (2,102,10) (10,859,262,13) (10,321,240,83) 8,898,828,57 (16,449,439,39) 14	Suspense Clearing	9910	0.00								
- C + D) (2.637 460.72) (3.206,517.87) (2.195,013.20) (3.254 804.87) (538,021.30) (1,422,412.26) 7,550,610.82 (2.750,610.82) (TOTAL BALANCE SHEET ITEMS		(2,100,949,10)	(3,637,785.05)	376,979.03	702,415.47	(402,823.97)	(1,663,192,48)	124,663.41	(1,611,328,10)	540,192.06
19,515,598.07 16,309,080.20 14,114,067.00 10,859,282.13 10,321,240.83 8,898,828.57 16,449,439.39	E. NET INCREASE/DECREASE (B - C ·	(a		(2,637,460.72)	(3,206,517.87)	(2,195,013.20)	(3,254,804.87)	(538,021.30)	(1.422.412.26)	7,550,610.82	(2.181.101.57)
	F. ENDING CASH (A + E)		THE SOUND	19,515,598.07	16,309,080.20	14,114,067.00	10,859,262.13	10,321,240.83	8,898,828,57	16,449,439.39	14.268.337.82
	G. ENDING CASH, PLUS CASH								10 St 10 St		

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Contra Costa County Office of Education Contra Costa County

Second Interim 2017-18 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

07 10074 0000000 Form CASH

Figures Figu		Object	March	April	May	June	Accruals	Adiustments	TOTAL	BUDGET
Sources Sour	ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
Figure F	3 CAS		14,268,337,82	12,140,391,25	25,254,401.20	22,998,644,63			100000000000000000000000000000000000000	
8000 8079 1 3 4 4 5 5 5 5 4 4 4 5 5 5 5 5 5 5 5 5 5	B. RECEIPTS LCFF/Revenue Limit Sources									
8000-9008 8000-9009 8000	Principal Apportionment	8010-8019	1,304,034,28	1,290,397.28	1,290,397.28	1,304,035,26			12,196,715.00	12,196,715.00
160 160 160 1727.33 169 1727.33 1729	Property Taxes	8020-8028		15,302,145,52		00'0			30,128,787.00	30,128,787.00
8000-8799 8000-8	Miscellaneous Funds	8080-808				(8,874,351.00)			(16,874,351,00)	(16,874,351.00)
SCORE SCOR	Federal Revenue	8100-8299	169,727,33	169,727.33	169,727.33	169,727,31	945,995.00	00.00	2,364,987.00	2.364,987,00
Bello Box Bell	Other State Revenue	8300-8599	971,175.11	931,657,11	931,657,11	1,055,203,44	3,119,864,00	00'0	18,839,735.00	18,839,735,00
1000 1880	Other Local Revenue	8600-8799	796,471,76	796,471.76	796,471.76	6,650,509.75	3,613,070,00		28,468,527,00	28,468,527,0
1000 1689 1686	Interfund Transfers In	8910-8929							00.00	0.0
1000-1969 16.56,509.66 16.56,509.69 16.56,509.69 16.56,509.69 16.50,509.60 16.7103.00 16.7103	All Other Financing Sources	8930-8979							00'0	0.00
1000-1999	TOTAL RECEIPTS		3,241,408.48	18,490,399.00	3,188,253.48	305,124,76	7,678,929.00	00.00	75,124,400.00	75,124,400.00
1451.482	DISBURSEMENTS Certificated Salaries	1000-1999	1 636 509.86	1,636,509.86	1,636,509.86	1,636,509.87	376,019.00		18,800,946,00	18.800.946.0
1000-0599 1686,511.23 1686,511.23 1686,511.24 1686,511.25 1786,515.00 18,212.876	Classified Salaries	2000-2999	1,451,482.60	1,451,482.60	1,451,482.60	1,451,482.61	167,104.00		16,710,368.00	16,710,368.0
1000-6599 246,191.44 256,191.44 256,191.44 256,191.45 391,139.00 2407,529.00 2407,529.00 2407,529.00 2407,53	Employee Benefits	3000-3999	1,636,211.23	1,636,211.23	1,636,211.23	1,636,211.25	728,515.00		18,212,876,00	18.212.876.0
SCONO-5699 914,154.30 914,154.30 914,154.30 92,822,284.29 3770,169.00 17,547,104	Books and Supplies	4000-4999	256,191.44	256,191.44	256,191.44	256,191,46	361,129,00		2,407,529,00	2.407.529.0
1000-6589 35,874.05 35,8	Services	2000-5999	914,154.30	914,154.30	914,154,30	2,362,284,29	3,770,169.00		17.547.104.00	17.547.104.0
TODO-7469 TODO	Capital Outlay	6000-6599	35,874.05	35,874,05	35,874.05	35.874.06	95,265.00		952,646.00	952.646.0
1,530,527.11 1,531,524 1,535,027.51 1,934,551.00 1,934,5	Other Outgo	7000-7499	(20,876.37)	(17,157.61)	53,778.63	(250,000,00)			(59,781,00)	(59.781.0
7530-7699 5,909,547.11 5,916,581.11 5,984,202.11 8,683,681.05 5,498,201.00 0.00 76,506,239.00	Interfund Transfers Out	7600-7629	00.0	3,315,24		1,535,027.51			1,934,551,00	1,934,551,0
1.00 1.00	All Other Financing Uses	7630-7699							00'0	0.0
9111-9199 9200-9299 9200-9299 9320 9330 9330 9330 9330 9340 9350 9360 9340 9360 9340 9350 9350 9350 9350 9360 9370 9370 9370 9370 9370 9370 9370 937	TOTAL DISBURSEMENTS		5,909,547,11	5,916,581,11	5,984,202.11	8,663,581.05	5,498,201,00	00.0	76,506,239.00	76,506,239.0
9200 9330 9330 9330 9330 9330 9330 9330	. BALANCE SHEET ITEMS ssets and Deferred Outflows									
9200-9299 563,197.77 563,197.77 563,197.77 563,197.79 563,197.79 563,197.79 663,197.70 663,197.79 663,197.79 663,197.79 663,197.79 663,197.79 663,197.70 6	Cash Not In Treasury	9111-9199							(3,506.77)	
9320 9320 9330 9330 9330 9330 9490 563,197,77 563,197,79 600 600 600 600 600 600 600 600 600 60	Accounts Receivable Due From Other Funds	9200-9299		563,197,77	563,197.77	563,197.79			8,350,062.00	
9330 9490 563,197,77 563,197,78 600 600 7,783,786,29 600 600 7,783,786,28 600 600 7,781,960,39 600 7,781,960,39 600 7,781,960,39 600 7,781,960,39 600 7,781,960,39 600 7,781,960,39 600 7,781,960,39 600 7,781,960,39 600 7,781,960,39 600 7,781,960,39	Stores	9320							0.00	
\$9490 \$9490 \$9500-9599 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$563.197.77 \$23,005.71 \$23,005	Prepaid Expenditures	9330							00.0	
9490 563,197.77 563,197.77 563,197.79 563,197.79 563,197.79 563,197.77 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.77 563,197.79 563,197.79 563,197.77 563,197.79 563,197.77 563,197.79 563,197.77 563,197.79 563,197.77 563,197.79 563,197.77 523,005,71 5240,192,00 50,00 60,	Other Current Assets	9340							00.00	
\$600-9589 23,005,71 563,197.77 563,197.77 563,197.77 563,197.77 563,197.77 563,197.77 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 563,197.79 500 8,346,555.23 3,972,878.38 3,972,878.38 6,00 0,00	Deferred Outflows of Resources	9490							0.00	
SCHOOSES 23,005,71 23,005,71 23,005,71 23,005,69 3.972,878.38 3.972,878,978.38 3.972,878,978,978,978,978,978,978,978,978,978	SUBTOTAL		563,197,77	563,197.77	563,197.77	563,197,79	00'0	0.00	8,346,555,23	
S C + D) (2.127.946.57) (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.3,005.71 (2.127.946.57) (2.127.946.58) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.57) (2.127.946.58) (2.127.946.57) (2.127.94	labilities and Deferred Inflows									
Segon	Accounts Payable	9500-9599	23,005,71	23,005.71	23,005,71	23,005,69			3,972,878,38	
9650 9650 9650 23,005,71 2	Current Loans	3010							00:00	
9690 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,71 23,005,69 24,019,20 20,000 21,000 21,000 21,000 22,000,644,63 21,180,728,00 22,000,647,791,950,35)	Upperped Reventies	3040							0.00	
S	Deferred Inflows of Resources	0000							7,783,788.20	
9910 540,192.06 540,192.06 540,192.06 540,192.06 540,192.10 0.00 0.00 (3,410,11.35) - C + D) (2,127,946,57) 13,114,009.95 (2,255,756,57) (7,818,264.19) 2,180,728.00 0.00 (4,791,950.35) 12,140,391.25 25,254,401.20 22,998,644.63 15,180,380.44	SUBTOTAL			23 005 71	23 005 71	23 005 80	000		0.00	
S	Nonoperating Suspense Clearing	0.00			1,000,00	25,000,00	000		90.000 007.11	
- C + D) (2,127,946,57) 13,114,009.95 (2,255,756,57) (7,818,264.19) 2,180,728.00 0.00 (4,791,950.35) 12,140,391.25 25,254,401.20 22,998,644.63 15,180,380.44	TOTAL BALANCE SHEET ITEMS	2	540,192.06	540.192.06	540.192.06	540.192.10	000	000	(3 410 111 35)	
12,140,391,25 25,254,401,20 22,998,644,63 15,180,380,44		(Q	(2,127,946.57)	13,114,009.95	(2.255.756.57)	(7.818.264.19)	2.180.728.00	000	(4.791.950.35)	(1 381 839 DC
	: ENDING CASH (A + E)		12,140,391.25	25,254,401,20	22,998,644.63	15,180,380,44				
	S. ENDING CASH, PLUS CASH									

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			T			
		Projected Year	%		%	
	01.	Totals	Change	2018-19	Change	2019-20
Description	Object Codes	(Form 01I) (A)	(Cols. C-A/A) (B)	Projection	(Cols. E-C/C) (D)	Projection
County Operations Grant ADA (Enter projections for subsequent y		(A)	(B)	(C)	(D)	(E)
Columns C and E; current year - Column A - is extracted from Fo		170,394.00	0.00%	170,394.00	0.00%	170,394.00
(Enter projections for subsequent years 1 and 2 in Columns C and			0,0070	2.10[03.100	0,0070	1700071100
current year - Column A - is extracted)	·	4				
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	25,451,151.00	0.00%	25,451,151.00	0.00%	25,451,151.00
2. Federal Revenues	8100-8299	2,364,987.00	-1.34%	2,333,406.00	-3.40%	2,254,099.00
3. Other State Revenues	8300-8599	18,839,735.00	-8.05%	17,322,509.00	-28.78%	12,337,115.00
Other Local Revenues Other Financing Sources	8600-8799	28,468,527.00	1.77%	28,971,070.00	-0.94%	28,698,591.00
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)	0,00 0,,,	75,124,400.00	-1.39%	74,078,136.00	-7,20%	68,740,956.00
B. EXPENDITURES AND OTHER FINANCING USES		75,127,100.00	-1.5770	74,070,150.00	7,2070	08,740,730.00
Certificated Salaries		Service Control	The state of		A COLUMN	
a. Base Salaries			E STERNE	18,800,946.00		18,555,954.00
	1	1000 00 100 100			MANUTE X	
b. Step & Column Adjustment			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	205,008.00		184,329.00
c. Cost-of-Living Adjustment			Walls Inch	0.00	My and in	0.00
d. Other Adjustments	1000 1000	10.000.046.00	1.000	(450,000.00)	0.4444	(62,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,800,946.00	-1.30%	18,555,954.00	0.66%	18,678,283.00
2. Classified Salaries						
a. Base Salaries				16,710,368.00	14-1-1-1-1-1	16,722,503.00
b. Step & Column Adjustment	- 1		E LISTER N	325,829.00	Alaman .	330,772.00
c. Cost-of-Living Adjustment	1		ENERGIES BUILD	0.00		0.00
d. Other Adjustments			AND INCOME.	(313,694,00)		(139,818.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,710,368.00	0.07%	16,722,503.00	1.14%	16,913,457.00
Employee Benefits	3000-3999	18,212,876.00	1.30%	18,450,440.00	5.61%	19,485,341.00
Books and Supplies	4000-4999	2,407,529.00	-29.11%	1,706,764.00	-14.29%	1,462,906.00
5. Services and Other Operating Expenditures	5000-5999	17,547,104.00	-7.27%	16,271,101.00	-39.81%	9,793,202.00
6. Capital Outlay	6000-6999	952,646.00	-73.97%	248,000.00	0.00%	248,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	452,038.00	0.00%	452,038.00	0.00%	452,038.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(511,819.00)	-7.14%	(475,284.00)	-0.45%	(473,142.00)
9. Other Financing Uses	i i					***
a, Transfers Out	7600-7629	1,934,551.00	-2.05%	1,894,877.00	-4.07%	1,817,814.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments	1			0.00		0.00
11. Total (Sum lines B1 thru B10)		76,506,239.00	-3,50%	73,826,393.00	-7.38%	68,377,899.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		ı				
(Line A6 minus line B11)		(1,381,839,00)		251,743.00		363,057.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)	1	20,052,109.59	(IAIT PRINCES	18,670,270.59	100000000000000000000000000000000000000	18,922,013.59
2. Ending Fund Balance (Sum lines C and D1)	1	18,670,270.59		18,922,013.59		19,285,070.59
Components of Ending Fund Balance (Form 011)	ſ		1		0 11 17 130	7.77
a. Nonspendable	9710-9719	10,000.00	AND DESCRIPTION	10,000.00	7 3	10,000.00
b. Restricted	9740	11,362,277.73	25 30 00	11,899,632.37	Help let high	11,084,990.37
c. Committed	Ī					
1. Stabilization Arrangements	9750	0.00		0.00	200 - 10-5	0.00
2. Other Commitments	9760	1,666,644.00		1,483,776.00		1,460,937.00
d. Assigned	9780	0.00	PERSONAL PROPERTY.	0.00		0.00
e. Unassigned/Unappropriated	1,00	5.50		0.00		0.00
Reserve for Economic Uncertainties	9789	4,590,374.00	T Select Special	4,429,584.00	THE STREET	4,102,674.00
2. Unassigned/Unappropriated	9790	1,040,974.86		1,099,021.22	1 2 1 2 1 2 1 3	2,626,469.22
f. Total Components of Ending Fund Balance	9190	1,040,774.00		1,099,021.22	SET ME	2,020,409.22
(Line D3f must agree with line D2)		18,670,270.59	2 5 4 5 C	18,922,013.59	The state of the	19,285,070.59
(Date Dot thus, agree with the D2)		10,070,270.39		10,744,013.39		17,263,070.39

E. AVAILABLE RESERVES (Unrestricted except as noted)	Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2018-19 Projectioπ (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County School Service Fund A. Sidahizardor Arrangements 9780 4.590,374,00 4.00.0 4.102,584,00 4.1							
a. Sabilization Arrangements b. Reserve for Economic Uncertainties 9780 c. Unassigned/Unappropriated 4,102,6 c. Unassigned/Unappropriated 4, Negative Restricted Ending Balances (Negative resources 2000-9999) 9792 2, Special Reserve Fund - Nomepital Octlay (Fund 17) a. Sabilization Arrangements 9780 b. Reserve for Economic Uncertainties 9780 c. Unassigned/Unappropriated 9780 c. Unassigned/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappropriated/Unappr			1			A	
c. Unassigned/Unappropriated d. Negative Restricted Ending Balances (Negative Restricted Ending Balances (Negative Restricted Ending Balances (Negative Resources 2000-9999) 2. Special Reserve Fund - Noncapital Outlay (Fund 17) 3. Stabilization Arrangements 5750 5. Reserve For Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		9750	0,00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-999) 979Z 0,36 0,00 0,00 2. Special Reserve Fund - Nencapital Outlay (Fund 17) a. Stabilization Arrangements 9780 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0		9789	4,590,374.00		4,429,584.00		4,102,674.00
Negative resources 2000-9999 979Z (0.36) 0.00	c. Unassigned/Unappropriated	9790	1,040,975.22		1,099,021.22		2,626,469.22
2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements 9780 0.00 b. Reserve for Economic Uncertainties 9780 0.00 c. Unassigned/Unappropriated 9790 0.00 c. Unassigned/Unappropriated 9790 0.00 Total Available Reserves - by Amount (Sum lines E1 thru E2c) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 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 (SELPA members? b. If you are the SELPA AU and are excluding 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) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line F11) plus line F12s if line F1 is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F11s, plus line F12s) d. Reserve Standard Percentage Level (Refer to Form 01 CSL, Criterion 8 for calculation details) c. Reserve Standard - By Percent (Line F3s times F3d) d. Reserve Standard - By Percent (Line F3s times F3d) f. Reserve Standard - By Percent (Line F3s times F3d) f. Reserve Standard - By Percent (Line F3s times F3d) f. Reserve Standard (Greater of Line F3s or F3f) l. 1,980,000.00	d. Negative Restricted Ending Balances			Marie Land			
a. Stabilization Arrangements 9750 0.00 0.00 b. Reserve for Economic Uncertainties 9789 0.00 0.00 c. Unassigned/Unappropriated 9790 0.00 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) 5,631,348.86 5,528,603.22 6,729,1 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7,3650 7,3650 7,496 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 in the pass-through funds funds and the pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years I and 2 in Columns C and E) 2. Special education pass-through funds (Columns C and E) C. 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) 5. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 76,506,239.00 73,826,393.00 68,377.8 J. Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 76,506,239.00 73,826,393.00 68,377.8 J. Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 76,506,239.00 73,826,393.00 68,377.8 J. Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 76,506,239.00 73,826,393.00 68,377.8 J. Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 76,506,239.00 73,826,393.	(Negative resources 2000-9999)	979Z	(0.36)		0.00	A LINE	0.00
D. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	2. Special Reserve Fund - Noncapital Outlay (Fund 17)			See See See See		Was a Market	
C. Unassigned/Unappropriated 9790 0.00 0.00 5.53,286.53.23 6.729.1 3. Total Available Reserves - by Amount (Sum lines El thru E2c) 5.631,348.86 5.13,48.86 7.409.20 4. Total Available Reserves - by Percent (Line E3 divided by Line F3e) 7.36% 7.49% 7.49% 7.49% 7.49% 7.40%	a. Stabilization Arrangements	9750				THE RESERVE	0,00
3. Total Available Reserves - by Amount (Sum lines EI thru E2c) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 7. Total Reserves as the administrative unit (AU) of a special education local plan area (SELPA): 8. If you are the SELPA AU and are excluding special education pass-through funds 9. Line Factor	b. Reserve for Economic Uncertainties	9789	0.00				0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) F. RECOMMENDED RESERVES 1. Special Education Pass-through Exclusions For counties that serve as the administrative unit (AU) of a 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? b. If you are the SELPA AU and are excluding 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) 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) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 76,506,239,00 73,826,393,00 68,377,8 68,377,8 76,506,239,00 73,826,393,00 68,377,8 76,506,239,00 73,826,393,00 68,377,8 76,506,239,00 73,826,393,00 68,377,8 76,506,239,00 77,506,239,00 78,826,393,00 78,826,393,00 78,826,393,00 79,826,393,	c. Unassigned/Unappropriated	9790					0.00
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 5. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form Of CSI, Criterion 8 for calculation details) e. Reserve Standard - By Amount (Refer to Form Of CSI, Criterion 8 for calculation details) g. Reserve Standard Gyrear of Line F3e or F3f) 1,980,000.00 1,980,000.0	· · · · · · · · · · · · · · · · · · ·						6,729,143.22
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years I and 2 in Columns C and E) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form OICSI, Criterion 8 for calculation details) e. Reserve Standard - By Amount (Refer to Form OICSI, Criterion 8 for calculation details) f. Reserve Standard Gloreter of Line F3e or F3f) 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	4. Total Available Reserves - by Percent (Line E3 divided by Line F3	c)	7.36%		7.49%		9.84%
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds: (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard Cline F3c or F3f) 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	F. RECOMMENDED RESERVES		2011				
special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves a Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) c. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard GGreater of Line F3e or F3f) 1,980,000.00	1. Special Education Pass-through Exclusions						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS1, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3c or F3f) 1,980,000.00	For counties that serve as the administrative unit (AU) of a						
the pass-through funds distributed to SELPA members? Yes b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 5. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 6. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 76,506,239.00 73,826,393.00 68,377,8 68,377,	special education local plan area (SELPA):						
the pass-through funds distributed to SELPA members? Yes b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 5. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 6. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 76,506,239.00 73,826,393.00 68,377,8 68,377,	a. Do you choose to exclude from the reserve calculation						
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3c or F3f) 1,980,000.00		Yes	- 21.52				
education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3e times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f) 1,980,000.00		***	TALL IN INC.				
(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) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) c. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f) 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	education pass-through funds:	e.					
Objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)	2. Special education pass-through funds	=					
subsequent years 1 and 2 in Columns C and E) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f) 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f) 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00			0,00		0.00		0.00
(Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3c or F3f) 1,980,000.00 73,826,393.00 68,377,8 73,826,393.00 68,377,8 73,826,393.00 68,377,8 73,826,393.00 68,377,8 73,826,393.00 68,377,8 73,826,393.00 73,826,393.00 68,377,8 73,826,393.00 73,826,393.00 73,826,393.00 73,826,393.00 73,826,393.00 73,826,393.00 73,82	2. County Office's Total Expenditures and Other Financing Uses						
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) f. Reserve Standard (Greater of Line F3e or F3f) f. Reserve Standard (Greater of Line F3e or F3f) f. Reserve Standard (Greater of Line F3e or F3f) f. Reserve Standard (Greater of Line F3e or F3f)	Used to determine the reserve standard percentage level on line F3	3d				A TOTAL OF STREET	
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) f. Reserve Standard (Greater of Line F3e or F3f) f. Reserve Standard (Greater of Line F3e or F3f) f. Reserve Standard (Greater of Line F3e or F3f) f. Reserve Standard (Greater of Line F3e or F3f) f. Reserve Standard (Greater of Line F3e or F3f)	(Line B11, plus line F1b2 if line F1a is No)		76,506,239.00		73,826,393.00		68,377,899.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	3. Calculating the Reserves		76,506,239,00		73,826,393.00		68,377,899.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00		Fla is No)	0.00		0.00		0.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3c or F3f) 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00 1,980,000,00	c. Total Expenditures and Other Financing Uses				73,826,393.00		68,377,899.00
(Refer to Form 01CSI, Criterion 8 for calculation details) 2% 2% e. Reserve Standard - By Percent (Line F3c times F3d) 1,530,124.78 1,476,527.86 1,367,5 f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) 1,980,000.00 1,980,000.00 1,980,000.00 g. Reserve Standard (Greater of Line F3c or F3f) 1,980,000.00 1,980,000.00 1,980,000.00							
e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3c or F3f) 1,530,124.78 1,476,527.86 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00			2%	Carrie Land	2%	817 8	2%
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f) 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00				STATE AND			1,367,557.98
(Refer to Form 01CSI, Criterion 8 for calculation details) 1,980,000.00 1,980,000.00 1,980,000.00 g. Reserve Standard (Greater of Line F3e or F3f) 1,980,000.00 1,980,000.00 1,980,000.00	Property and the Control of the Cont		1,000,124,78	V	1,470,527,60		1,557,557,56
g. Reserve Standard (Greater of Line F3e or F3f) 1,980,000.00 1,980,000.00 1,980,000.00			1 000 000 00	80 PM 7 1	1 000 000 00	THE PERSON	1 080 000 00
g. New York of State						- U= 150 M	
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) YES YES YES					1,980,000.00 YES	25 N. Bull	1,980,000.00 YES

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols, C-A/A) (B)	2018-19 Projection (C)	% Change (Cols, E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequer Columns C and E; current year - Column A - is extracted from		170,394.00	0.00%	170,394.00	0.00%	170,394.00
(Enter projections for subsequent years 1 and 2 in Columns C as	THE RESERVE OF THE PARTY OF THE	170,551,00	0,0070	170,051,00	0,0078	170,574,00
current year - Column A - is extracted)	.u 2,					
A, REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	24,327,207,00 0.00	0.00%	24,327,207,00	0.00%	24.327.207.00
3 Other State Revenues	8300-8599	702,711.00	-11.25%	623,675.00	0.00%	0.00 623,675,00
4. Other Local Revenues	8600-8799	3,628,496.00	0.00%	3,628,496.00	0.00%	3,628,496.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0,00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	(3,905,681,00)	0,00%	0.00	0,00%	0.00
6. Total (Sum lines A1 thru A5c)	8780-8979	24,752,733.00	-17,21% 2,40%	(3,233,640,00) 25,345,738.00	-8.98% 1.15%	(2,943,412.00)
B. EXPENDITURES AND OTHER FINANCING USES		24,732,733.00	2,4076	23,343,736,00	1.1376	23,033,900 00
Certificated Salaries					TRANSIE	
a. Base Salaries		a state of the state of	DO	4 205 405 00		4 400 410 00
		SURE LES		4,395,405,00	STATE OF THE PARTY OF	4,493,410.00
b. Step & Column Adjustment		2 3 13		53,005,00		44_935_00
c. Cost-of-Living Adjustment				45.000.00		
d. Other Adjustments	1000 1000	1 205 105 00	2.220/	45,000.00	1,000/	1 520 215 00
e, Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries	1000-1999	4,395,405.00	2.23%	4,493,410.00	1.00%	4,538,345.00
a. Base Salaries				7.714.043.00	10000	0.004.503.00
				7,716,962,00	13-23-625-004	8,094,523,00
b. Step & Column Adjustment				164,255,00		163,055,00
c. Cost-of-Living Adjustment			horizon (Las	212 224 22		245 100 00
d. Other Adjustments	2000 2000	7.714.042.00	4.000/	213,306,00	5.0484	245,182,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,716,962.00	4.89%	8,094,523.00	5,04%	8,502,760,00
3. Employee Benefits	3000-3999	6,174,535.00	1.62%	6,274,723,00	9,44%	6,867,034,00
4. Books and Supplies	4000-4999 5000-5999	693,293.00 7,851,655.00	-6.12%	650,874,00	-28.83%	463,248,00
Services and Other Operating Expenditures Capital Outlay	6000-6999		5,34%	8,270,623.00	-28.08%	5,948,218.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	275,646.00 86,185.00	-10.03% 0.00%	248,000,00 86,185,00	0.00%	248,000.00 86,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,358,193.00)	0.49%			
9. Other Financing Uses	7300-7399	(4,558,195,00)	0.49%	(4,379,422.00)	-8,41%	(4,010,894.00)
a. Transfers Out	7600-7629	1,916,499.00	-1.26%	1,892,434.00	-4,07%	1,815,371.00
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	L SANSAR VIDE IN	0.00
11. Total (Sum lines B1 thru B10)		24,751,987.00	3.55%	25,631,350.00	-4.58%	24,458,267.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		746.00		(285,612.00)		1,177,699.00
D. FUND BALANCE		1	2 my 2 mg		THE RESERVE	
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,307,247,22	Market State of	7,307,993.22	200	7,022,381,22
2. Ending Fund Balance (Sum lines C and D1)	1	7,307,993.22		7.022.381.22		8,200,080,22
3. Components of Ending Fund Balance (Form 01I)			NI III		The sell of	
a. Nonspendable	9710-9719	10,000.00		10,000.00	E ELE TH	10,000.00
b. Restricted	9740				Wife PRU	
c. Committed	- 1		The sales of			
1. Stabilization Arrangements	9750	0.00		0.00		0,00
2. Other Commitments	9760	1,666,644.00		1,483,776.00		1,460,937.00
d. Assigned	9780	0.00		0.00	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
e. Unassigned/Unappropriated	[
I Reserve for Economic Uncertainties	9789	4,590,374.00	1 5 7 A. C.	4,429,584.00	THE WAY	4,102,674.00
2. Unassigned/Unappropriated	9790	1,040,975 22	Barrer Barrer	1,099,021.22		2,626,469.22
f. Total Components of Ending Fund Balance	1		STATE OF			
(Line D3f must agree with line D2)		7,307,993.22		7,022,381.22	1 10 100	8,200,080.22

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund			40 Hall 1995		TANK THE PARTY OF	
a. Stabilization Arrangements	9750	0.00	The state of	0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,590,374.00		4,429,584.00		4,102,674.00
c. Unassigned/Unappropriated	9790	1,040,975.22		1,099,021.22		2,626,469,22
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
Special Reserve Fund - Noncapital Outlay (Fund 17) a, Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,631,349.22		5,528,605.22		6,729,143.22

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.

Staff shifted from restricted programs to unrestricted programs as funding expired

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		Projected Year	%		%	
	Object	Totals (Form 01I)	Change (Cols, C-A/A)	2018-19 Projection	Change (Cols, E-C/C)	2019-20 Projection
Description	Codes	(A)	(B)	(C)	(Cois, E-C/C) (D)	(E)
County Operations Grant ADA (Enter projections for subsequent				C. I. W. T.		Same March
Columns C and E; current year - Column A - is extracted from F						No.
(Enter projections for subsequent years 1 and 2 in Columns C and current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES	Е;					
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	2,364,987.00	-1,34%	2.333,406.00	-3.40%	2,254,099,00
Other State Revenues Other Local Revenues	8300-8599 8600-8799	18.137,024.00 24,840,031.00	-7.93% 2.02%	16,698,834,00 25,342,574,00	-29.85% -1.08%	11,713,440,00 25,070,095,00
5 Other Financing Sources	0000-0799	24,040,051.00	2.0270	25,542,574,00	-1.0876	25,070,095,00
a. Transfers In	8900-8929	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	3,905,681.00	-17,21%	3,233,640,00	-8.98%	2,943,412,00
6. Total (Sum lines A1 thru A5c)		50,371,667.00	-3.25%	48,732,398.00	-11.55%	43,104,990.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries		-4700 E 18 24			and south and	
a. Base Salaries		10-10-10-15-01		14,405,541.00	The Marie	14,062,544,00
b. Step & Column Adjustment			A CHIEF CO.	152,003,00		139,394,00
c. Cost-of-Living Adjustment		A STATE OF THE STA				
d. Other Adjustments				(495,000,00)		(62,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,405,541.00	-2.38%	14,062,544.00	0.55%	14,139,938.00
2. Classified Salaries			1. 1. 1. 1.			
a. Base Salaries				8.993,406.00	W 100 100 100 100 100 100 100 100 100 10	8,627,980.00
b. Step & Column Adjustment				161,574.00		167,717.00
c. Cost-of-Living Adjustment				0.00	- X - S - T - T - T - T - T - T - T - T - T	
d. Other Adjustments		V., Z., J., A., S. 79		(527,000.00)		(385,000.00)
e, Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,993,406.00	-4,06%	8,627,980.00	-2,52%	8,410,697,00
3. Employee Benefits	3000-3999	12,038,341.00	1.14%	12,175,717_00	3.64%	12,618,307.00
4. Books and Supplies	4000-4999	1,714,236.00	-38,40%	1,055,890.00	-5.33%	999,658.00
5. Services and Other Operating Expenditures	5000-5999	9,695,449.00	-17.48%	8,000,478,00	-51,94%	3,844,984.00
6. Capital Outlay	6000-6999	677,000.00	-100.00%	0,00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	365,853.00	0.00%	365,853.00	0,00%	365,853.00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	3,846,374,00	1,50%	3,904,138,00	-9,38%	3,537,752.00
a. Transfers Out	7600-7629	18,052.00	-86,47%	2,443.00	0.00%	2,443,00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		51,754,252.00	-6,88%	48,195,043,00	-8,87%	43,919,632,00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,382,585.00)		537,355.00		(814,642.00)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 011, line F1e)		12,744,862.37		11,362,277,37		11,899,632,37
2. Ending Fund Balance (Sum lines C and D1)	1	11,362,277.37	The second of the last	11,899,632,37	Strange of the	11,084,990,37
3 Components of Ending Fund Balance (Form 011)					1 S - 1 S 3 1 S 1	
a. Nonspendable	9710-9719	0.00	1 4 4 3 4	0.00	BINGS	0,00
b. Restricted	9740	11,362,277.73	THE STREET	11,899,632.37	STATE OF THE REAL PROPERTY.	11,084,990.37
c. Committed	ĺ					
1, Stabilization Arrangements	9750		Tell to	U Way Table 18		
2. Other Commitments	9760	1 to 1 3 to 1		172 10.33	T 2 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
d. Assigned	9780			1088 K9 3	Series of the	
e Unassigned/Unappropriated	1			Mary 20 18 11		
1, Reserve for Economic Uncertainties	9789	1				0.241.33
2. Unassigned/Unappropriated	9790	(0.36)		0,00		0,00
f. Total Components of Ending Fund Balance			And The last			
(Line D3f must agree with line D2)		11,362,277.37		11,899,632,37		11,084,990.37

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund		The Part of	10 S S N S N S N S	ALCOHOL:		
a Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	The second second				
c. Unassigned/Unappropriated Amount	9790	Tak ment	William Colors			
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			Maria San	and the last of		
a. Stabilization Arrangements	9750	N 3 1 18 1 1 1 2	100 m			
b. Reserve for Economic Uncertainties	9789		1000			
c. Unassigned/Unappropriated	9790		NE BULL III	100 4	1 3 15 1	
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Staff shifted to unrestricted funding sources as grant expired

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

-2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

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

Estimated Funded ADA

First Interim

Second Interim

Projected Year Totals (Form 01CSI, Item 1A) Projected Year Totals

(Form AI) (Form MYPI)

Status

County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)

Current Year (2017-18)
1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

Program / Fiscal Year

177				
	197.00	197.00	0.0%	Met
	197.00	197.00	0.0%	Met
	197.00	197.00	0.0%	Met

Percent Change

District Funded County Program ADA (Form AI, Line B2g)

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

340.00	314.72	-7.4%	Not Met
340.00	310.00	-8.8%	Not Met
340.00	310.00	-8,8%	Not Met

County Operations Grant ADA (Form Al, Line B5)

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

170,394.00	170,394.00	0.0%	Met
170,394.00	170,394.00	0.0%	Met
170,394.00	170,394.00	0.0%	Met

Charter School ADA and Charter School Funded County Program ADA (Form Al. Lines C1 and C3f)

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

0.00	0.00	0.0%	Met
0.00	0.00	0.0%	Met
0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation: (required if NOT met)

Ī	Adjusted	ADA	projections	to	reflect	declining	enrollment
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30

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

First Interim

Second Interim

Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2017-18)	41,209,494.00	42,325,502.00	2.7%	Not Met
1st Subsequent Year (2018-19)	41,209,494.00	42,325,502.00	2.7%	Not Met
2nd Subsequent Year (2019-20)	41,209,494.00	42,325,502.00	2.7%	Not Met

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

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

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

Explanation: (required if NOT met) Updated LCFF revenue projections to reflect 2017-18 P-1 property taxes

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2	CDIT	COL	ON.	Calarias		D	Ela.
3.	CRII		UN:	Salaries	ano	Bene	PIITS

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

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

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

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

Salaries and Benefits

Second Interim

First Interim

Projected Year Totals

(Form 01I, Objects 1000-3999) (Form 01I, Objects 1000-3999)

Fiscal Year	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2017-18)	54,160,781.00	53,724,190.00	-0.8%	Met
1st Subsequent Year (2018-19)	54,575,656.00	53,728,897.00	-1.6%	Met
2nd Subsequent Year (2019-20)	56,215,417.00	55,077,081.00	-2.0%	Met

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

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

STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:		
(required if NOT met)		

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4. CRITERION: Other Revenues and Expenditures

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

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

County Office's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

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

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

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

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

	First Interim	Second interim		
	Projected Year Totals	Projected Year Totals		Change Is Outside
bject Range / Fiscal Year	(Form 01CSI, Item 4A)	(Fund 01/Form MYPI)	Percent Change	Explanation Range
Fodoral Bayanya (Fund 04	Objects 8100-8299) (MYPI, Line A2)			
urrent Year (2017-18)	2,333,555.00	2,364,987.00	1.3%	No
st Subsequent Year (2018-19)	2,303,558.00	2,333,406.00	1.3%	No
nd Subsequent Year (2019-20)	2,224,251.00	2,254,099.00	1.3%	No
a cabacquent real (2010 20)				
Explanation: (required if Yes)				
Other State Revenue (Fund	01, Objects 8300-8599) (Form MYPI, Line A	3)		
rrent Year (2017-18)	18,746,981.00	18,839,735.00	0.5%	No
t Subsequent Year (2018-19)	17,265,209.00	17,322,509.00	0.3%	No
d Subsequent Year (2019-20)	12,457,426.00	12,337,115.00	-1.0%	No
Funtamettam				
Explanation: (required if Yes)				
(required if res)				
3				
Other Local Revenue (Fund	01, Objects 8600-8799) (Form MYPI, Line A	4)		
	01, Objects 8600-8799) (Form MYPI, Line A	28,468,527.00	-0.6%	No
ırrent Year (2017-18)			-0.6% -0.5%	No
urrent Year (2017-18) st Subsequent Year (2018-19)	28,653,521.00	28,468,527.00		
urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20)	28,653,521.00 29,112,406.00	28,468,527.00 28,971,070.00	-0.5%	No
urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20) Explanation:	28,653,521.00 29,112,406.00	28,468,527.00 28,971,070.00	-0.5%	No
urrent Year (2017-18) at Subsequent Year (2018-19) ad Subsequent Year (2019-20)	28,653,521.00 29,112,406.00	28,468,527.00 28,971,070.00	-0.5%	No
urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20) Explanation:	28,653,521.00 29,112,406.00	28,468,527.00 28,971,070.00	-0.5%	No
urrent Year (2017-18) It Subsequent Year (2018-19) It Subsequent Year (2019-20) Explanation: (required if Yes)	28,653,521.00 29,112,406.00 29,685,232.00	28,468,527.00 28,971,070.00 28,698,591.00	-0.5%	No
urrent Year (2017-18) at Subsequent Year (2018-19) at Subsequent Year (2019-20) Explanation: (required if Yes) Books and Supplies (Fund (28,653,521.00 29,112,406.00 29,685,232.00 01, Objects 4000-4999) (Form MYPI, Line B4	28,468,527.00 28,971,070.00 28,698,591.00	-0.5% -3.3%	No No
urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20) Explanation: (required if Yes) Books and Supplies (Fund ourrent Year (2017-18)	28,653,521.00 29,112,406.00 29,685,232.00 29,685,232.00 01, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00	-0.5% -3.3% 4.0%	No No
urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20) Explanation: (required if Yes) Books and Supplies (Fund ourrent Year (2017-18) st Subsequent Year (2018-19)	28,653,521.00 29,112,406.00 29,685,232.00 201, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00	-0.5% -3.3% 4.0% 2.3%	No No No
urrent Year (2017-18) st Subsequent Year (2018-19) nd Subsequent Year (2019-20) Explanation: (required if Yes) Books and Supplies (Fund ourrent Year (2017-18) st Subsequent Year (2018-19)	28,653,521.00 29,112,406.00 29,685,232.00 29,685,232.00 01, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00	-0.5% -3.3% 4.0%	No No
urrent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation: (required if Yes) Books and Supplies (Fund ourrent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2019-20)	28,653,521.00 29,112,406.00 29,685,232.00 201, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00	-0.5% -3.3% 4.0% 2.3%	No No No
urrent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation: (required if Yes) Books and Supplies (Fund (urrent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation:	28,653,521.00 29,112,406.00 29,685,232.00 201, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00	-0.5% -3.3% 4.0% 2.3%	No No No
urrent Year (2017-18) at Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation: (required if Yes) Books and Supplies (Fund of Urrent Year (2017-18) at Subsequent Year (2018-19) and Subsequent Year (2019-20)	28,653,521.00 29,112,406.00 29,685,232.00 201, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00	-0.5% -3.3% 4.0% 2.3%	No No No
urrent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation: (required if Yes) Books and Supplies (Fund (urrent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation:	28,653,521.00 29,112,406.00 29,685,232.00 201, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00	-0.5% -3.3% 4.0% 2.3%	No No
Books and Supplies (Fund durrent Year (2017-18) Books and Supplies (Fund durrent Year (2018-19) Explanation: (required if Yes) Books and Supplies (Fund durrent Year (2017-18) St Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation: (required if Yes)	28,653,521.00 29,112,406.00 29,685,232.00 01, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00 1,412,838.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00 1,462,906.00	-0.5% -3.3% 4.0% 2.3%	No No No
arrent Year (2017-18) It Subsequent Year (2018-19) It Subsequent Year (2018-20) Explanation: (required if Yes) Books and Supplies (Fund Gurrent Year (2017-18) It Subsequent Year (2018-19) It Subsequent Year (2019-20) Explanation: (required if Yes)	28,653,521.00 29,112,406.00 29,685,232.00 201, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00 1,462,906.00 29) (Form MYPI, Line B5)	-0.5% -3.3% 4.0% 2.3% 3.5%	No No No No
Explanation: (required if Year (2018-19) Books and Supplies (Fund (2018-19) at Subsequent Year (2018-20) Explanation: (required if Yes) Books and Supplies (Fund (2018-19)) at Subsequent Year (2018-19) at Subsequent Year (2019-20) Explanation: (required if Yes) Services and Other Operation	28,653,521.00 29,112,406.00 29,685,232.00 01, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00 1,412,838.00 1,412,838.00 ong Expenditures (Fund 01, Objects 5000-59) 17,039,539.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00 1,462,906.00 29) (Form MYPI, Line B5) 17,547,104.00	-0.5% -3.3% 4.0% 2.3% 3.5%	No No No No No
urrent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation: (required if Yes) Books and Supplies (Fund ourrent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation: (required if Yes) Services and Other Operation	28,653,521.00 29,112,406.00 29,685,232.00 01, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00 1,412,838.00 1,412,838.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00 1,462,906.00 29) (Form MYPI, Line B5)	-0.5% -3.3% 4.0% 2.3% 3.5%	No No No No No No Yes
Books and Supplies (Fund Gurrent Year (2017-18) Explanation: (required if Yes) Books and Supplies (Fund Gurrent Year (2017-18) st Subsequent Year (2018-19) and Subsequent Year (2018-19) and Subsequent Year (2019-20) Explanation: (required if Yes)	28,653,521.00 29,112,406.00 29,685,232.00 01, Objects 4000-4999) (Form MYPI, Line B4 2,315,977.00 1,667,788.00 1,412,838.00 1,412,838.00 ong Expenditures (Fund 01, Objects 5000-59) 17,039,539.00	28,468,527.00 28,971,070.00 28,698,591.00 2,407,529.00 1,706,764.00 1,462,906.00 29) (Form MYPI, Line B5) 17,547,104.00	-0.5% -3.3% 4.0% 2.3% 3.5%	No No No No No

(required if Yes)

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B. Calculating the County Office's Change in Total Operating Revenues and Expenditures						
DATA ENTRY: All data are extracted	d or calculated.					
	First Interim	Second Interim				
Object Range / Fiscal Year	Projected Year Totals	Projected Year Totals	Percent Change	Status		
	588 F HRV - 8650					
·	and Other Local Revenues (Section 4A)					
Current Year (2017-18)	49,734,057.00	49,673,249.00	-0.1%	Met		
1st Subsequent Year (2018-19)	48,681,173.00	48,626,985.00	-0.1%	Met		
2nd Subsequent Year (2019-20)	44,366,909.00	43,289,805.00	-2.4%	Met		
Total Books and Supplies	and Services and Other Operating Expenditu	res (Section 4A)				
Current Year (2017-18)	19,355,516.00	19,954,633.00	3.1%	Met		
1st Subsequent Year (2018-19)	17,086,813.00	17,977,865.00	5.2%	Not Met		
2nd Subsequent Year (2019-20)	10,599,156.00	11,256,108.00	6.2%	Not Met		
4C. Comparison of County Offic	ce Total Operating Revenues and Expendit	tures to the Standard Percer	ntage Range			
	ed from Section 4A if the status in Section 4B is in detail operating revenues have not changed single.			nd two subsequent fiscal years.		
Explanation:						
Federal Revenue						
(linked from 4A						
if NOT met)						
Explanation:						
Other State Revenue						
(linked from 4A						
if NOT met)						
Explanation:						
Other Local Revenue						
(linked from 4A						
if NOT met)						
subsequent fiscal years. Rea	ojected total operating expenditures have change asons for the projected change, descriptions of the anditures within the standard must be entered in \$	ne methods and assumptions use	ed in the projections, and what chang			
Explanation:						
Books and Supplies						
(linked from 4A						
if NOT met)						
Explanation:	Budget increases are primarily due to proejction	as on transportation ridership				
Services and Other Exps	and to produce					
(linked from 4A						
if NOT met)						

5. CRITERION: Facilities Maintenance

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

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

- NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:
 - A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
 - B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	0.00	1,000,000.00	Met
2.	First Interim Contribution (information only (Form 01CSI, First Interim, Criterion 5, Linus is not met, enter an X in the box that best	ne 1)	1,000,000.00	
statu	s is not met, enter an A in the box that best		es not participate in the Leroy F.	Greene School Facilities Act of 1998)
	Explanation:			
	(required if NOT met and Other is marked)			

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6. CRITERION: Deficit Spending

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

- ¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects, Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.
- ² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit	Spending Standard Percenta	age Levels		
DATA ENTRY: All data are extracted or calculated	d.			
		Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)		7.4%	7.5%	9,8%
	cit Standard Percentage Levels available reserves percentage):		2.5%	3,3%
6B. Calculating the County Office's Specia	Education Pass-through Ex	clusions (only for county off	ices that serve as the AU of a SELF	PA)
DATA ENTRY: For SELPA AUs, if Form MYPI exienter data for item 2a and for the two subsequent	years in item 2b; Current Year d	ata are extracted.	. If not, click the appropriate Yes or No b	utton for item 1 and, if Yes,
Do you choose to exclude pass-through f calculations for deficit spending and rese If you are the SELPA AU and are excluding a. Enter the name(s) of the SELPA(s):	unds distributed to SELPA memb rves?	ers from the	Yes]
		Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
 Special Education Pass-through Fund (Fund 10, resources 3300-3499 and 6 objects 7211-7213 and 7221-7223) 		0.00	0.00	0.00
6C. Calculating the County Office's Deficit	Spending Percentages			
DATA ENTRY: Current Year data are extracted. It second columns.	f Form MYPI exists, data for the t	wo subsequent years will be extra	acted; if not, enter data for the two subse	quent years into the first and
	Projected '	Year Totals		
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01I, Section E) (Form MYPI, Line C)	(Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2017-18)	746.00	24,751,987.00	N/A	Met
1st Subsequent Year (2018-19)	(285,612.00)	25,631,350.00	1,1%	Met
2nd Subsequent Year (2019-20)	1,177,699.00	24,458,267.00	N/A	Met
6D. Comparison of County Office Deficit Sp	pending to the Standard			
DATA ENTRY: Enter an explanation if the standar		the standard percentage level in	any of the current year or two subseque	nt fiscal years.
Explanation: (required if NOT met)				

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fiscal years.

2017-18 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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

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7	CRITERION:	Fund and	Cach	Ralancee
1.	CKLIEKION:	Funa ana	Casn	balances.

	- "		
V V	Ending Fund Balance County School Service Fund		
	Projected Year Totals		
Fiscal Year	(Form 011, Line F2)/(Form MYPI, Line D2)	Status	_
Current Year (2017-18)	18,670,270.59	Met	
st Subsequent Year (2018-19)	18,922,013.59	Met	
nd Subsequent Year (2019-20)	19,285,070.59	Met	

- Apranacioni		
(required if NOT met)		
		_

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

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

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

Ending Cash Balance County School Service Fund

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

Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2017-18)	15,180,380.44	Met	

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

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

Evolunation:

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

Explanation:		a)	
(required if NOT met)			
` '			
	1		

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8. CRITERION: Reserves

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

Percentage Level ³		County Office I and Other F	Total Expend inancing Use	
5% or \$66,000 (greate	r of)	0	to	\$5,865,999
4% or \$293,000 (greate	er of)	\$5,866,000	to	\$14,662,999
3% or \$587,000 (greate	r of)	\$14,663,000	to	\$65,989,000
2% or \$1.980.000 (greate	r of)	\$65.989.001	and	over

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

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

ν	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	76,506,239	73,826,393	68,377,899
County Office's Reserve Standard Percentage Level:	2%	2%	2%

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.

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8A. Calculating the County Office's Reserve Standard

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

		Current real		
		Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Expenditures and Other Financing Uses			
	(Form 01l, objects 1000-7999) (Form MYPI, Line B11)	76,506,239.00	73,826,393.00	68,377,899.00
2.	Plus: Special Education Pass-through			
	(Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses			
	(Line A1 plus Line A2)	76,506,239.00	73,826,393.00	68,377,899,00
4.	Reserve Standard Percentage Level	2%	2%	2%
5,	Reserve Standard - by Percent			
	(Line A3 times Line A4)	1,530,124.78	1,476,527.86	1,367,557.98
6.	Reserve Standard - by Amount			
	(From percentage level chart above)	1,980,000.00	1,980,000.00	1,980,000.00
7.	County Office's Reserve Standard			
	(Greater of Line A5 or Line A6)	1,980,000.00	1,980,000.00	1,980,000.00

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

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

		Current Year		
Reser	ve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except line 4)		(2017-18)	(2018-19)	(2019-20)
1,	County School Service Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0,00
2.	County School Service Fund - Reserve for Economic			
	Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,590,374.00	4,429,584.00	4,102,674.00
3.	County School Service Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	1,040,975.22	1,099,021,22	2,626,469.22
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative,	(2.20)		0.00
	for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.36)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties	0.00		
_	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	0.00		
_	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount	E 624 248 86	5,528,605,22	6,729,143,22
	(Lines B1 thru B7)	5,631,348.86	5,526,605,22	0,729,143.22
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	7.36%	7.49%	9.84%
	County Office's Reserve Standard	710070	1.1070	0.0170
	(Section 8A, Line 7):	1,980,000.00	1,980,000.00	1,980,000.00
	(Section on, Line 1).	1,300,000.00	1,300,000.30	1,555,555.65
	Status:	Met	Met	Met

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

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

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

Explanation:	
(required if NOT met)	

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SUP	UPPLEMENTAL INFORMATION						
ATA	ATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.						
S1.	Contingent Liabilities						
1a.	Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No						
1b.	If Yes, identify the liabilities and how they may impact the budget:						
S2.	Use of One-time Revenues for Ongoing Expenditures						
1a.	Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No						
1b _i	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:						
S3.	Temporary Interfund Borrowings						
1a,	Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No						
1b,	If Yes, identify the interfund borrowings:						
S4.	Contingent Revenues						
1a.	Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?						
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:						

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S5. Contributions

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

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

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget,

County Office's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

5Δ	Identification of the County	Office's Projected Contributions	Transfers, and Capital	I Projects that may Impact t	he County Sch	nool Service Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted					
(Fund 01, Resources 0000- Current Year (2017-18)	(3,701,623.00)	(4,702,092.00)	27.0%	1,000,469.00	Not Met
1st Subsequent Year (2018-19)	(5,210,499,00)	(3,829,437.00)		(1,381,062.00)	Not Met
2nd Subsequent Year (2019-20)	(2,392,429,00)	(3,315,874.00)		923,445.00	Not Met
zna cabocquent rour (2010 20)	(2)002/120100//	(-)			
1b. Transfers In, County School	ol Service Fund *				
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County Sch			= =0/ T	100.007.00	NI-A MI-A
Current Year (2017-18)	1,834,254.00	1,934,551.00	5.5%	100,297.00	Not Met
1st Subsequent Year (2018-19)	1,925,054.00	1,894,877.00	-1.6%	(30,177.00)	Met Not Met
2nd Subsequent Year (2019-20)	1,957,293.00	1,817,814.00	-7.1%	(139,479.00)	Not Met
1d. Capital Project Cost Overru	100				
· · ·		1		j	
	rruns occurred since first interim projections that	t may impact		No	
the county school service fun	d operational budget?		-	140	
* Include transfers used to cover one	rating deficits in either the county school service	fund or any other fund			
ilicitude transfers used to cover oper	ating deficits in either the county school service	fund of any other fund.			
SER Status of the County Office	's Projected Contributions, Transfers, and	d Canital Projects			
33B. Status of the County Office	s Projected Contributions, Transiers, and	d Capitai i Tojects			
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.					
1a NOT MET - The projected co	ntributions from the unrestricted county school s	service fund to restricted county	school ser	vice fund programs have change	d since first interim
projections by more than the	standard for any of the current year or subseque	ent two fiscal years, Identify res	tricted prog	rams and contribution amount fo	r each program and
whether contributions are on	going or one-time in nature. Explain the county o	office's plan, with timeframes, fo	or reducing	or eliminating the contribution.	
Explanation:	Updated contributions to restricted programs for	r special education supports ar	nd CTEIG m	atching requirement	
(required if NOT met)					
	I have distance that the same and a street	L then the standard for		sees and two subsequent fines I w	
1b. MET - Projected transfers in	have not changed since first interim projections	by more than the standard for	the current	year and two subsequent riscal ye	:ais.
Explanation:					
(required if NOT met)					
					10

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10.		eliminating the transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with
	Explanation: (required if NOT met)	Updated contributions to Community charter shool to reflect ADA and LCFF revenue projections.
1d.	NO - There have been no ca	apital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.
	Project Information: (required if YES)	

S6. Long-term Commitments

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

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

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

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

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

	# of Years	SACS Fund	d and Object Codes Used For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2017
Capital Leases	3	Unrestricted General Fund	obj 7438/7439	35,547
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1	Unrestricted General Fund	obj 3902	451,948
State School Building Loans				
Compensated Absences		various programs		989,550
Other Long-term Commitments (do	not include O	PEB):		
BANS	9	IRS subsidy/RDA revenues	obj 7438/7439	2,384,980
Litigation Settlement	1	Unrestricted General Fund	obj 5876	295,000

TOTAL.				3,101,1001
Type of Commitment (continued):	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	12,519	12,519	12,519	12,519
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	451,948	451,948	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued): 361,054 356,067 BANS 370,467 365,852 Litigation Settlement 435,000 295.000 0 0 Total Annual Payments: 1,269,934 1,125,319 373,573 368,586

Νo

No

4.157.025

Has total annual payment increased over prior year (2016-17)?

TOTAL

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No

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		_
36B.	. Comparison of the County Office's Annual Payments to Prior Year Annual Payment	_
DATA	A ENTRY: Enter an explanation if Yes.	
1a.	No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.	
	Explanation: (required if Yes to increase in total annual payments)	
		-1
		_
36C.	Identification of Decreases to Funding Sources Used to Pay Long-term Commitments	_
DATA	A 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)	

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S7. Unfunded Liabilities

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

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

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

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

Yes	
Yes	

Yes

OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

first interim in OPEB liabilities?

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

First Interim	
(Form 01CSI, Item S7A)	Second Interim
18,135,568.00	18,135,568.00
14,818,104.00	14,820,448.00
Actuarial	Estimated
Jun 01, 2017	Jun 01, 2017

OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
1,883,476.00	1,877,019.00
1,864,746.00	1,850,180.00
1,878,703.00	1,863,944.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752) Cur 1st 2nd

urrent Year (2017-18)	1,217,888.00	1,209,087.00
st Subsequent Year (2018-19)	1,176,087.00	1,156,993.00
nd Subsequent Year (2019-20)	1,192,113.00	1,172,617.00

c... Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

954	,487.00	909,746.00
862	,505.00	871,578.00
747	,676.00	757,682.00

d. Number of retirees receiving OPEB benefits Current Year (2017-18)

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

189/62	196/56
203/48	203/49
217/34	217/35

Comments:

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 funding requirement for the 2017-18 fiscal year.

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S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs				
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First d Interim data in items 2-4.	t Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and		
i.	a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)	No		
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a		
	c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a		
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim		
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)	First Interim (Form 01CSI, Item S7B) Second Interim		
	b., Amount contributed (funded) for self-insurance programs Current Year (2017-18) 1st Subsequent Year (2018-19) 2nd Subsequent Year (2019-20)			
4.	Comments:			

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S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of County	Office's Lab	or Agreements - Certificated (N	on-management) Employees	3	
DATA ENTRY: Click the appropria	ite Ves or No h	outton for "Status of Certificated Labo	or Agreements as of the Previous	Reporting Period." There are no extra	ctions in this section.
			or rigidomonic de er die rierrede	The porting of the same	
Status of Certificated Labor Agr Were all certificated labor negotiat	ions settled as	f the Previous Reporting Period of first interim projections? uplete number of FTEs, then skip to	No No		
		inue with section S8A.			
Certificated (Non-management)	Salary and Be	enefit Negotiations			
,	,	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-mana ime-equivalent (FTE) positions	gement) full-	167.7	156.4	150,4	150.4
1a. Have any salary and bene	efit negotiations	s been settled since first interim proje	ections?		
		I the corresponding public disclosure			
	have not b	een filed with the CDE, complete que	estions 2-4. No		
	If No, com	plete questions 5 and 6.			
1b. Are any salary and benefi	•	still unsettled? nplete questions 5 and 6.	Yes		
legotiations Settled Since First In	terim Projectio	ns			
), date of public disclosure board me	eeting:		
3. Period covered by the agr	eement:	Begin Date:	End	J Date:	
4. Salary settlement:		_	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settler projections (MYPs)?	ment included	in the interim and multiyear			
	Total cost	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year or			
	_	Multiyear Agreement			
	lotal cost	of salary settlement			
		in salary schedule from prior year text, such as "Reopener")			
	Identify the	e source of funding that will be used t	to support multiyear salary comm	itments:	
legotiations Not Settled	_		T		
Cost of a one percent incr	ease in salary	and statutory benefits	126,955 Current Year	1st Subsequent Year	2nd Subsequent Year
C. Amount included for any	antotiva enlass	sobodula ingragge	(2017-18)	(2018-19)	(2019-20)
6. Amount included for any t	entative salary	SCHEUUIE IIICIEASES		- 0	

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		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2017-18)	(2018-19)	(2019-20)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	included	2,767,188	2,891,711
3.	Percent of H&W cost paid by employer	95.9%	95.9%	95.9%
4.	Percent projected change in H&W cost over prior year	included	4.5%	4.5%
Since Are an	cated (Non-management) Prior Year Settlements Negotiated First Interim Projections y new costs negotiated since first interim projections for prior year nents included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:	,		
	 	2	440	0.101
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2017-18)	(2018-19)	(2019-20)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	included	105,580	106,636
3.	Percent change in step & column over prior year		1.0%	1.0%
Certifi	cated (Non-management) Attrition (layoffs and retirements)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1,6	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 interim and MYPs?	No	No	No
List oth	cated (Non-management) - Other ler significant contract changes that have occurred since first interim project es, etc.):	ions and the cost impact of each char	nge (i.e., class size, hours of employm	nent, leave of absence,

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S8B. C	Cost Analysis of County Office	s Labor Agreements - Classified (N	on-management) Em	oloyees		
DATA I	ENTRY: Click the appropriate Yes o	or No button for "Status of Classified Labo	or Agreements as of the	Previous Repo	rting Period." There are no extract	tions in this section.
	of Classified Labor Agreements	as of the Previous Reporting Period				
vvere a			a coation COC	No		
		es, complete number of FTEs, then skip to b, continue with section S8B.	Section Sec.	NO		
	II NC	o, continue with section 30b.				
Classi	fied (Non-management) Salary an				4-4 O-1	Ond Subsequent Vees
		Prior Year (2nd Interim)	Current Year		1st Subsequent Year	2nd Subsequent Year
		(2016-17)	(2017-18)		(2018-19)	(2019-20)
Numbe	er of classified (non-management) F					
positior	ns	212.9		202.4	193.7	192,7
10	Have any colony and benefit negoti	tiations been settled since first interim pro	niections?			
1a.		es, and the corresponding public disclosu				
		e not been filed with the CDE, complete q		No		
		, , , , , , , , , , , , , , , , , , , ,		INU		
	If No	o, complete questions 5 and 6.				
1b.	Are any salary and benefit negotia	tions still unsettled?			7	
ıD.		es, complete questions 5 and 6.		Yes		
			4		—	
Negotia	ations Settled Since First Interim Pro	ojections	<u></u>			
2.	Per Government Code Section 35	47.5(a), date of public disclosure board r	neeting:			
3.	Period covered by the agreement:	Begin Date:		End Dat	e:	
			O		4-t Cubacament Voor	2nd Subsequent Veer
4.	Salary settlement:		Current Year		1st Subsequent Year	2nd Subsequent Year (2019-20)
		Ĩ	(2017-18)		(2018-19)	(2019-20)
	Is the cost of salary settlement inc	luded in the interim and multiyear				
	projections (MYPs)?	Ţ				
		One Year Agreement				
	Tota	l cost of salary settlement				
	1012	i cool of dataly contained				<u>. </u>
	% cl	nange in salary schedule from prior year				
		or				
		Multiyear Agreement				
	Tota	I cost of salary settlement				
		-				
	% cl	hange in salary schedule from prior year				
		y enter text, such as "Reopener")				
	ldon	tify the source of funding that will be used	t to support multivear sal	any commitme	nte:	
	iden	tily the source of funding that will be used	1 to support manayear sar	ary communic	ita,	
VI						
	ations Not Settled	i i i				
5.	Cost of a one percent increase in	salary and statutory benefits	1	41,711		
			Current Year		1st Subsequent Year	2nd Subsequent Year
			(2017-18)		(2018-19)	(2019-20)
	Amount included for any tentative	colony schedule increases	(2017-10)	0	(20.16-19)	
6.	Amount included for any tentative	salary scriedule increases			- 0	

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sified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1	Yes	Yes	Yes
		3,851,414	4,024,727
		95.6%	95.6%
Percent projected change in H&W cost over prior year	included	4.5%	4.5%
sified (Non-management) Prior Year Settlements Negotiated e First Interim			
any new costs negotiated since first interim for prior year settlements ded in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
sified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year (2019-20)
(von managamon) sop and obtain vojasamona	(2017-10)	(2010-10)	(2010-20)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	included	224,538	229,030
Percent change in step & column over prior year	included	2.0%	2.0%
sified (Non-management) Attrition (layoffs and retirements)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are savings from attrition included in the interim and MYPs?			
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
	Are costs of H&W benefit changes included in the interim 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 sified (Non-management) Prior Year Settlements Negotiated e First Interim any new costs negotiated since first interim for prior year settlements ded in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: sified (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year sified (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired	Are costs of H&W benefits Yes Included Yes Yes Included Yes Yes Included Yes Yes	Are costs of H&W benefit changes included in the interim 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 sified (Non-management) Prior Year Settlements Negotiated First Interim If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year (2017-18) Are step & column adjustments Percent change in step & column over prior year Current Year (2017-18) Yes Yes Yes Yes 1st Subsequent Year (2018-19) Yes Yes Yes Yes Current Year (2018-19) Yes Yes Yes Yes Current Year (2018-19) Yes Yes Yes Yes Current Year (2018-19) Yes Yes Yes Yes Cost of step & column adjustments Percent change in step & column over prior year Current Year (2017-18) Included 2.0% Current Year (2018-19) Current Year (2018-19)

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S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees					
	ENTRY: Click the appropriate Yes or No buttions in this section.	tton for "Status of Management/	Supervisor/Confidential Labor Agi	reements as of the Previous Reporting P	eriod." There are no
	s of Management/Supervisor/Confidential				
Were	all managerial/confidential labor negotiations If Yes or n/a, complete number of FTEs, t		ions? n/a		
	If No, continue with section S8C.	nen skip to 59.			
	in the, contained that decision edge.				
Mana	gement/Supervisor/Confidential Salary ar	nd Benefit Negotiations			
		Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	i	(2016-17)	(2017-18)	(2018-19)	(2019-20)
	er of management, supervisor, and		70.0	70.0	72.0
confid	ential FTE positions	70.3	72.8	72.8	72.8
1a.	Have any salary and benefit negotiations	been settled since first interim pr	oiections?		
	, lave any calary and senem negetiations	, , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	If Yes, and t	he corresponding public disclosu	re documents		
		en filed with the CDE, complete o			
	If No, compl	ete questions 3 and 4.			
1b.	Are any salary and benefit negotiations st	ill unsettled?	n/a		
10.		plete questions 3 and 4	100		
	11 135, 55111	note queedone e ana 1			
Negot	ations Settled Since First Interim Projection	<u>s</u>			
2.	Salary settlement:	*	Current Year	1st Subsequent Year	2nd Subsequent Year
			(2017-18)	(2018-19)	(2019-20)
	Is the cost of salary settlement included in	the interim and multiyear			
	projections (MYPs)?		No	No	No
	Total cost of	salary settlement			
		alary schedule from prior year ext, such as "Reopener")			
	(may officer of	oxi, sacri de Tropperior y			
Negot	ations Not Settled	*0		i	
3.	Cost of a one percent increase in salary a	nd statutory benefits	111,132		
			0 11	4-10-1	0-4 0-6
			Current Year	1st Subsequent Year	2nd Subsequent Year (2019-20)
4.	Amount included for any tentative salary s	obodulo ingragges	(2017-18)	(2018-19)	(2019-20)
4.	Amount included for any tentative salary s	cliedule ilicieases	V		
Manag	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
Health	and Welfare (H&W) Benefits	ñ	(2017-18)	(2018-19)	(2019-20)
1.	Are costs of H&W benefit changes include	ed in the interim and MVPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	su iii tile iiiteiiiii and wi i i s:	included	1,666,191	1,741,170
3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost ov	er prior year	included	4.5%	4.5%
	, ,				
Management/Supervisor/Confidential			Budget Year	1st Subsequent Year	2nd Subsequent Year
Step a	nd Column Adjustments	ï	(2017-18)	(2018-19)	(2019-20)
1.	Are step & column adjustments included in	n the budget and MYPs?	Yes	Yes	Yes
2,	Cost of step & column adjustments	•	included	65,159	65,485
3.	Percent change in step & column over price	or year	included		
			O	4at Cubaccent Vers	and Cubanculant Vaca
-	gement/Supervisor/Confidential		Current Year	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
otner	Benefits (mileage, bonuses, etc.)	N	(2017-18)	(2010-19)	(2013-20)
1::	Are costs of other benefits included in the	interim and MYPs?	No	No	No

Total cost of other benefits

Percent change in cost of other benefits over prior year

2.

3.

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S9. Status of Other Funds

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

S9A.	lentification of Other Funds with Negative Ending Fund Balances
DATA	NTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.
1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? No
	If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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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 nay alert the reviewing agency to the need for additional review.					
ATA	ENTRY: Click the appropriate Yes	or No button for items A2 through A8; Item A1 is automatically corr	ppleted based on data from Criterion 7.		
A1.	Do cash flow projections show the negative cash balance in the cour are used to determine Yes or No)	at the county office will end the current fiscal year with a nty school service fund? (Data from Criterion 7B-1, Cash Balance,	No		
A2.	Is the system of personnel position	on control independent from the payroll system?	No		
А3.	Is the County Operations Grant A	DA decreasing in both the prior and current fiscal years?	No		
A4.	Are new charter schools operating ADA, either in the prior or current	g in county office boundaries that impact the county office's fiscal year?	No		
A5.	or subsequent fiscal years of the	o a bargaining agreement where any of the current agreement would result in salary increases that cted state funded cost-of-living adjustment?	No		
A6.	Does the county office provide un retired employees?	scapped (100% employer paid) health benefits for current or	No		
A7.	7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)		No		
A8.	Na. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?		No		
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.					
	Comments: (optional)				

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End of County Office Second Interim Criteria and Standards Review