



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**
LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

San Luis Obispo County Office of Education 2018-2019 Annual Budget

**James Brescia, Ed.D
County Superintendent of Schools**

**Sheldon K. Smith, Ed.D
Assistant Superintendent,
Business Services**

**Melissa Abbey
Director of Fiscal Services**

County Board of Education:

Joel Peterson, President

George Galvan

Paul Madonna

Floyd Moffatt

Diane A. Ward



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**
LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

TO: James Brescia, E.D., and County Superintendent of Schools

FROM: Sheldon Smith, E.D., and Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services

DATE: June 21, 2018

RE: **2018-19 ADOPTED BUDGET NARRATIVE**

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education **2018-19** budget is SLOCOE's Educational and Operational Programs expressed in dollars. The budget consists of estimates for proposed revenues and expenditures based on the most reasonable assumptions and recent information available at the time of preparation. If fiscal conditions change, amendments and augmentations will be presented to the Board for action. As of the writing of this document, the state had not yet enacted a budget for 2018-19. If the enacted state budget provides different revenue levels than are assumed in this document, a 45-Day revision budget will be brought to the Board. This budget is presented in the Standardized Account Code Structure (SACS) format, and continues the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and un-expected unrestricted carryover is not allowed.
- To the best extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

INTRODUCTION

In his final State Budget proposal of his four terms as Governor of California, Governor Jerry Brown paints a bright but cautious fiscal picture. The May Revision includes additional one-time revenues generated from an increase in the Proposition 98 minimum guarantee as well as additional one-time discretionary funds.

Additional funding for county offices of education has been allocated as part of the Statewide System of Support. It is estimated that SLOCOE will receive an additional \$800,000 per Fiscal Year.

2018-19 Budget Adoption- ALL FUNDS

The total 2018-19 Budget Adoption revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 08 SELPA)	7,075,259	25,865,998	26,352,254	6,589,003
Form 10-Special Education Pass-Through-Fund	(4)	13,690,104	13,690,104	(4)
Form 12-Child Development Fund	-	1,303,109	1,303,109	-
Form 13-Cafeteria Special Revenue Fund	-	123,892	123,892	-
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund (Non-Capital Outlay)	455,880	5,000	5,000	455,880
Form 20-Special Reserve Fund (Postemployment Benefits)	1,341,806	18,000	346,304	1,013,502
Form 40-Special Reserve Fund (Capital Outlay Projects)	763,835	70,000	408,800	425,035
Totals	9,636,776	41,076,103	42,229,463	8,483,416

What follows are SLOCOE's multi-year projection summary, and "Departmental Budget Overviews" for Fund 01-General Fund and Fund-08 SELPA.

**San Luis Obispo County Office of Education
Multi-Year Projection Summary For 2018-19 Adopted Budget**

	2017-18 Estimated Actuals Budget		2018-19 Budget Development		2019-20 Projected Budget		2020-21 Projected Budget	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
A. Revenues								
1) LCFF Sources	11,430,458	379,451	11,809,909	7,283,325	7,008,629	371,506	7,380,135	371,506
2) Federal Revenue	230,565	4,093,482	4,093,482	3,805,867	3,808,354	3,808,354	3,808,354	3,810,631
3) Other State Revenue	3,283,385	8,096,693	8,327,258	6,579,817	1,106,188	3,888,007	4,994,195	4,006,550
4) Other Local Revenue	14,944,408	6,400,620	9,684,005	7,835,685	3,274,068	4,875,044	8,149,112	5,070,045
5) TOTAL REVENUES	18,970,246	33,914,654	33,914,654	25,504,694	11,388,885	12,942,911	24,331,796	11,724,482
B. Expenditures								
1) Certificated Salaries	1,783,771	3,736,561	5,520,332	5,273,562	1,291,688	4,151,077	5,442,765	4,275,607
2) Classified Salaries	4,016,689	2,201,831	6,218,520	6,658,827	4,209,924	2,648,668	6,858,592	2,728,128
3) Employee Benefits	2,146,638	2,680,582	4,827,220	4,866,783	2,214,400	3,025,787	5,240,187	2,385,260
4) Books and Supplies	459,611	464,394	924,005	813,926	400,326	394,757	795,083	387,288
5) Services & Other Operating Expenses	2,561,873	8,165,227	10,727,100	7,656,256	3,132,976	2,966,901	6,099,877	2,948,561
6) Capital Outlay	16,285	633,978	650,263	656,403	24,000	72,000	96,000	72,000
7) Other Outgo	3,765,154	448,235	4,213,389	402,668	402,668	402,668	402,668	402,668
8) Indirect Costs	<1,348,173>	1,266,794	<81,379>	<112,102>	<825,854>	618,182	<207,672>	618,182
9) Other Adjustments								
9) TOTAL EXPENDITURES	13,401,848	19,597,602	32,999,450	26,216,323	10,447,460	14,280,040	24,727,500	10,889,455
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,542,560	(627,356)	915,204	<711,629>	941,425	<1,337,129>	<395,704>	835,027
D. Other Financing Sources/Uses								
1) Transfers In	408,204		408,204	361,304	361,304		361,304	
2) Transfers Out	<147,363>		<304,393>	<135,931>	<79,728>		<139,728>	
3) Contributions	<1,089,015>				<1,390,510>			
4) Total Finances & Uses	(828,174)	931,985	103,811	225,373	(1,108,934)	1,330,510	221,576	1,393,090
E. Net Increase (Decrease) in Fund Balance	714,386	304,629	1,019,015	<486,256>	<167,509>	<6,619>	(174,128)	<340,474>
F. Fund Balance								
1) Beginning Fund Balance	4,860,772	1,195,470	6,056,242	5,575,159	5,676,089	912,914	6,589,003	5,508,580
2) Ending Fund Balance	5,575,158	1,500,099	7,075,257	6,589,003	5,508,580	906,295	6,414,875	5,168,106
2a) Revolving Cash	25,725		25,725	25,725	25,725		25,725	25,725
2d) Assigned: Excess Property Taxes	4,666,042		4,666,042	4,553,758	4,553,758		4,553,758	4,553,758
2d) Assigned: All Other Assignments	122,016		122,016					
Components of FB								
2f) Reserves:								
Fund 01	761,376		761,376	1,096,606	929,097		929,097	588,623
Fund 17	237,739		237,739	195,000	195,000		195,000	195,000
Unassigned Fund Balance								
Reserve Percent	3.00%			4.90%	4.52%		3.05%	

Administration & Board of Education
Dr. James Brescia - Superintendent

Object	Description	2016-17	2017-18	2018-19
		Actuals	Estimated Actuals	Budget Development
RESOURCE :0000 UNRESTRICTED				
8699	LOCAL REVENUE	74,394	7,740	
1000	CERTIFICATED PERSONNEL	196,767	196,768	196,768
2000	CLASSIFIED PERSONNEL	190,445	176,276	234,005
3000	EMPLOYEE BENEFITS	203,175	185,588	144,761
4000	BOOKS AND SUPPLIES	7,781	13,909	11,750
5000	SERVICES AND OTHER OPERATING EXPENDITURES	219,363	293,416	152,990
	EXPENDITURES	817,531	865,957	740,274
RESOURCE :9098 EDUCATION FORECAST				
8694	DONATIONS	7,500	5,000	
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 9124		(41,290)	
	REVENUE	7,500	(36,290)	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		5,000	
	EXPENDITURES		5,000	
RESOURCE :9120 LARRY PETERSON SCHOLARSHIP				
9790	FUND BALANCE	5795	5,795	5795
RESOURCE :9121 COMMUNITY ARTS ED OUTREACH				
8699	LOCAL REVENUE	80,000	33,174	
4000	BOOKS AND SUPPLIES	1,235	28,081	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	18,792	65,067	
	EXPENDITURES	20,026	93,148	
RESOURCE :9122 GALVAN MEMORIAL FUND				
8699	LOCAL REVENUE	15,000		
6000	CAPITAL OUTLAY		15,000	
	EXPENDITURES		15,000	

Administration & Board of Education
Dr. James Brescia - Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :9123 NEA ART WORKS			
	8699 LOCAL REVENUE		45,000	
	4000 BOOKS AND SUPPLIES		650	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES		44,350	
	EXPENDITURES		45,000	
	RESOURCE :9124 COMMUNITY ARTS DISCRETIONARY			
	8990 CONTRIBUTIONS FROM RESTRICTED RESOURCE 9098		41,290	
	4000 BOOKS AND SUPPLIES		10,000	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES		31,290	
	EXPENDITURES		41,290	

Administration & Board of Education

Dr. James Brescia - Superintendent

Joanna Wemple - Communication Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0000 UNRESTRICTED			
8699	ALL OTHER LOCAL REVENUES		7500	60000
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 9515		50000	50000
	REVENUE		57,500	110,000
2000	CLASSIFIED PERSONNEL		120,908	122,545
3000	EMPLOYEE BENEFITS		47,084	50,197
4000	BOOKS AND SUPPLIES		2,500	2,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES		29,238	16,345
	EXPENDITURES		199,730	191,087
	RESOURCE :9515 PEG			
8699	ALL OTHER LOCAL REVENUES		508,365	
8990	CONTRIBUTIONS TO UNRESTRICTED RESOURCE 0000		(50,000)	(50000)
	REVENUE		458,365	(50000)
4000	BOOKS AND SUPPLIES		6,000	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		368,582	
	-TOTAL:1000-5999		374,582	
6000	CAPITAL OUTLAY		85,000	
	EXPENDITURES		459,582	

Business Services

Sheldon Smith, Ed.D - Assistant Superintendent

Melissa Abbey - Director of Fiscal Services

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0000 UNRESTRICTED			
8650	LEASES & RENTALS	79,306	258,245	268,183
8689	ALL OTHER FEES AND CONTRACTS	174,310	227,843	236,016
8699	ALL OTHER LOCAL REVENUES	17,021	27,369	28,000
8919	OTHER AUTHORIZED INTERFUND TRANSFER IN	65,886		
	REVENUE	336,523	513,457	532,199
1000	CERTIFICATED PERSONNEL	5,000	22,055	17,500
2000	CLASSIFIED PERSONNEL	1,255,691	1,305,356	1,355,725
3000	EMPLOYEE BENEFITS	449,462	486,157	528,854
4000	BOOKS AND SUPPLIES	30,467	32,962	30,600
5000	SERVICES AND OTHER OPERATING EXPENDITURES	245,609	290,004	346,925
	EXPENDITURES	1,986,229	2,136,534	2,279,604

Data Processing Services
Kim Burke - Payroll Manager

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0000 UNRESTRICTED			
8689	ALL OTHER FEES AND CONTRACTS	220,165	194,555	222,640
8699	ALL OTHER LOCAL REVENUES	368	704	
8919	OTHER AUTHORIZED INTERFUND TRANSFER IN FROM FUND 17		31,600	
	REVENUE	220,533	226,859	222,640
2000	CLASSIFIED PERSONNEL	106,621	90,362	96,586
3000	EMPLOYEE BENEFITS	38,995	38,746	45,167
4000	BOOKS AND SUPPLIES	33,172	12,407	14,500
5000	SERVICES AND OTHER OPERATING EXPENDITURES	108,857	159,061	140,600
	EXPENDITURES	287,645	300,576	296,853

Information Technology Services
 Phil Trott - Director of Information Technology Services

Object	Description	2016-17	2017-18	2018-19
		Actuals	Estimated Actuals	Budget Development
RESC :0000 UNRESTRICTED - TECHNOLOGY SERVICES				
8677	INTERAGENCY SERV BETWN LEA'S	168,810	57,000	28,000
8689	ALL OTHER FEES AND CONTRACTS	32,089	137,900	25,000
8699	ALL OTHER LOCAL REVENUES	10,668	19,989	20,000
	REVENUE	211,567	214,889	73,000
2000	CLASSIFIED PERSONNEL	250,885	267,030	265,432
3000	EMPLOYEE BENEFITS	85,862	99,658	106,986
4000	BOOKS AND SUPPLIES	26,811	62,688	41,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	354,363	321,272	262,500
	-TOTAL:1000-5999	717,921	750,648	675,918
6000	CAPITAL OUTLAY		9,036	19,000
	EXPENDITURES	717,921	759,684	694,918

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

FUND 01		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :0000 UNRESTRICTED				
8677	INTERAGENCY SERV BETWN LEA'S	30,642		29,681
8699	ALL OTHER LOCAL REVENUES	4,321	6,004	2,700
	REVENUE	34,963	6,004	32,381
2000	CLASSIFIED PERSONNEL	262,291	347,207	356,844
3000	EMPLOYEE BENEFITS	98,548	152,464	163,083
4000	BOOKS AND SUPPLIES	53,856	71,792	50,200
5000	SERVICES AND OTHER OPERATING EXPENDITURES	184,644	214,445	264,888
	EXPENDITURES	599,339	785,908	835,015
RESC :0240 COMMUNITY SCHOOLS-Custodial/Transportation				
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE		304,609	316,905
2000	CLASSIFIED PERSONNEL	192,430	120,761	122,130
3000	EMPLOYEE BENEFITS	86,509	66,297	69,690
4000	BOOKS AND SUPPLIES	38,068	25,444	23,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	171,251	92,107	102,085
	EXPENDITURES	488,258	304,609	316,905
RESC :6230 CALIFORNIA CLEAN ENERGY JOBS ACT				
8590	ALL OTHER STATE REVENUES		214,459	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	25,895	31,677	
	-TOTAL:1000-5999	25,895	31,677	
6000	CAPITAL OUTLAY		186,616	
	-TOTAL:1000-6999	25,895	218,293	
7000	TUITION AND TRANSFERS	3,030	22,738	
	EXPENDITURES	28,925	241,031	

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

	FUND 01	2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :6500 SPECIAL EDUCATION-Custodial/Transportation			
8677	INTERAGENCY SERV BETWN LEA'S	355,931	326,707	338,439
	2000 CLASSIFIED PERSONNEL	149,654	111,662	117,016
	3000 EMPLOYEE BENEFITS	54,404	46,200	45,960
	4000 BOOKS AND SUPPLIES	13,075	14,420	14,420
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	138,798	154,425	161,043
	EXPENDITURES	355,931	326,707	338,439
	RESC :8150 ONGOING & MAJOR MAINTENANCE			
8699	ALL OTHER LOCAL REVENUES	2,100	1,285	
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE	335,334	347,272	382,933
	REVENUE	337,434	348,557	382,933
	2000 CLASSIFIED PERSONNEL	169,459	169,361	177,532
	3000 EMPLOYEE BENEFITS	61,077	64,810	70,012
	4000 BOOKS AND SUPPLIES	45,118	41,198	57,630
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	63,617	73,188	77,759
	EXPENDITURES	339,272	348,557	382,933
	RESC :9055 SIPE-SAFETY GRANT			
8699	ALL OTHER LOCAL REVENUES	15,388	24,147	11,871
8980	CONTRIBUTIONS FR UNRESTR REV	5,363	5,363	5,363
	REVENUE	20,751	29,510	17,234
	4000 BOOKS AND SUPPLIES	5,726	14,967	9,000
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	1,888	12,679	8,234
	EXPENDITURES	7,615	27,646	17,234

Maintenance & Operations
Hugo Bastidos - Director of Operational Services

FUND 01		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :9694 FACILITIES				
8699	ALL OTHER LOCAL REVENUES	5,405		
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE (RDA	371,646	365,442	365,000
	REVENUE	377,051	365,442	365,000
2000	CLASSIFIED PERSONNEL	69,989	80,829	78,017
3000	EMPLOYEE BENEFITS	22,086	27,651	29,298
4000	BOOKS AND SUPPLIES	5,729	1,597	1,600
5000	SERVICES AND OTHER OPERATING EXPENDITURES	213,310	67,802	73,000
	-TOTAL:1000-5999	311,114	177,879	181,915
6000	CAPITAL OUTLAY	7,910	106,563	72,000
	-TOTAL:1000-6999	319,024	284,442	253,915
7000	TUITION AND TRANSFERS			81,000
	EXPENDITURES	319,024	284,442	334,915
FUND 12		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :0000 UNRESTRICTED				
8699	ALL OTHER LOCAL REVENUES	10,317	13,650	13,650
5000	SERVICES AND OTHER OPERATING EXPENDITURES	12,480	19,364	21,550
	EXPENDITURES	12,480	19,364	21,550
RESC :6105 CSPP STATE PRESCHOOL-Custodial/Transportation				
8590	ALL OTHER STATE REVENUES	147,342	151,592	144,029
2000	CLASSIFIED PERSONNEL	98,158	94,163	83,507
3000	EMPLOYEE BENEFITS	36,605	41,973	39,824
4000	BOOKS AND SUPPLIES	6,553	5,092	6,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	6,026	10,364	14,698
	EXPENDITURES	147,342	151,592	144,029

Human Resources Department
 Thomas Alvarez - Chief Human Resources Officer

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESOURCE :0000 UNRESTRICTED				
8590	ALL OTHER STATE REVENUES	2,547	2,547	2,547
8689	ALL OTHER FEES AND CONTRACTS	469	1,418	1,400
8699	ALL OTHER LOCAL REVENUES	1,909	1,080	1,000
	REVENUE	4,925	5,045	4,947
2000	CLASSIFIED PERSONNEL	469,198	490,747	510,452
3000	EMPLOYEE BENEFITS	172,566	188,550	207,396
4000	BOOKS AND SUPPLIES	5,033	10,419	9,900
5000	SERVICES AND OTHER OPERATING EXPENDITURES	73,891	93,651	114,250
	EXPENDITURES	720,688	783,367	841,998
RESC :0000 UNRESTRICTED FINGERPRINTING				
8699	ALL OTHER LOCAL REVENUES	176,913	130,000	129,000
2000	CLASSIFIED PERSONNEL	37,693	39,697	41,365
3000	EMPLOYEE BENEFITS	17,348	14,699	16,196
5000	SERVICES AND OTHER OPERATING EXPENDITURES	114,339	113,910	113,400
	EXPENDITURES	169,380	168,306	170,961

Educational Support Services

Dan Peverini-Executive Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0000 UNRESTRICTED			
8677	INTERAGENCY SERV BETWN LEA'S	128,085	146,300	236,900
8699	ALL OTHER LOCAL REVENUES	33,038	12,591	
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE		3,110	
	REVENUE	161,123	162,001	236,900
1000	CERTIFICATED PERSONNEL	509,189	282,326	257,499
2000	CLASSIFIED PERSONNEL	151,596	140,185	153,083
3000	EMPLOYEE BENEFITS	198,503	150,581	160,127
4000	BOOKS AND SUPPLIES	32,912	18,580	17,700
5000	SERVICES AND OTHER OPERATING EXPENDITURES	93,658	146,113	196,545
	-TOTAL:1000-5999	985,858	737,785	784,954
7000	TUITION AND TRANSFERS	269,300	116,818	75,931
	EXPENDITURES	1,255,159	854,603	860,885
	RESOURCE :0470 ETC			
8677	INTERAGENCY SERV BETWN LEA'S	161,330	172,795	139,869
8699	ALL OTHER LOCAL REVENUES	6,350	5,000	6,681
8980	CONTRIBUTIONS FR UNRESTR REV	271,068	184,651	34,131
	REVENUE	438,748	362,446	180,681
2000	CLASSIFIED PERSONNEL	199,699	148,944	46,410
3000	EMPLOYEE BENEFITS	71,383	61,144	17,756
4000	BOOKS AND SUPPLIES	901	1,056	500
5000	SERVICES AND OTHER OPERATING EXPENDITURES	166,764	151,302	115,515
	EXPENDITURES	438,748	362,446	180,181

Educational Support Services

Dan Peverini-Executive Director

Object	Description	2016-17	2017-18	2018-19
		Actuals	Estimated Actuals	Budget Development
RESOURCE :0830 COE LCAP OVERSIGHT				
8011	REV LIMIT STATE AID-CURR YEAR		186,970	192,037
8699	ALL OTHER LOCAL REVENUES		800	
	REVENUE		<u>187,770</u>	<u>192,037</u>
1000	CERTIFICATED PERSONNEL		75,853	82,863
3000	EMPLOYEE BENEFITS		28,476	31,953
4000	BOOKS AND SUPPLIES		2,795	2,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES		60,738	53,986
	-TOTAL:1000-5999		<u>167,862</u>	<u>170,802</u>
7000	TUITION AND TRANSFERS		19,908	21,235
	EXPENDITURES		<u>187,770</u>	<u>192,037</u>
RESOURCE :0831 STATEWIDE SYSTEM OF SUPPORT				
8590	ALL OTHER STATE REVENUES			800,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES			708,843
	-TOTAL:1000-5999			<u>708,843</u>
7000	TUITION AND TRANSFERS			91,157
	EXPENDITURES			<u>800,000</u>
RESOURCE :4203 NCLB:T3:LIMITED ENGLISH PROFICIENCY				
8287	PASS-THRU REV FROM FED SOURCES	2,689	2,268	4,602
8290	ALL OTHER FEDERAL REVENUES	7,155	9,245	3,270
	REVENUE	<u>9,844</u>	<u>11,513</u>	<u>7,872</u>
1000	CERTIFICATED PERSONNEL	2,500		
3000	EMPLOYEE BENEFITS	851		
4000	BOOKS AND SUPPLIES			200
5000	SERVICES AND OTHER OPERATING EXPENDITURES	3,598	8,955	3070
	-TOTAL:1000-5999	<u>6,949</u>	<u>8,955</u>	<u>3270</u>
7000	TUITION AND TRANSFERS	2,895	2,558	4,602
	EXPENDITURES	<u>9,844</u>	<u>11,513</u>	<u>7,872</u>

Educational Support Services
Dan Peverini-Executive Director

Object	Description	2016-17	2017-18	2018-19
		Actuals	Estimated Actuals	Budget Development
RESOURCE :6680 TUPE COE ADMINISTRATIVE GRANTS				
8590	ALL OTHER STATE REVENUES	41,865	39,297	37,500
1000	CERTIFICATED PERSONNEL	26,516	23,757	17,378
3000	EMPLOYEE BENEFITS	8,927	8,768	9,468
4000	BOOKS AND SUPPLIES			1,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	428	2,605	5,500
	-TOTAL:1000-5999	35,871	35,130	33,346
7000	TUITION AND TRANSFERS	4,197	4,167	4,154
	EXPENDITURES	40,068	39,297	37,500
RESOURCE :6685 CTA-TUPE				
8590	ALL OTHER STATE REVENUES		37,500	37,500
1000	CERTIFICATED PERSONNEL		19,747	19,747
3000	EMPLOYEE BENEFITS		9,468	9,468
4000	BOOKS AND SUPPLIES		1,000	1,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES		5,500	5,500
	-TOTAL:1000-5999		35,715	35,715
7000	TUITION AND TRANSFERS		1,785	1,785
	EXPENDITURES		37,500	37,500
RESOURCE :6690 TOBACCO USE PREV ED - GR 6-12				
8590	ALL OTHER STATE REVENUES	14,068	60,000	60,000
1000	CERTIFICATED PERSONNEL	5,343		
3000	EMPLOYEE BENEFITS	1,830		
4000	BOOKS AND SUPPLIES	4,612	3,335	5,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	811	50,303	48,352
	-TOTAL:1000-5999	12,596	53,638	53,352
7000	TUITION AND TRANSFERS	1,473	6,362	6,648
	EXPENDITURES	14,068	60,000	60,000

Educational Support Services
Dan Peverini-Executive Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESOURCE :7823 MULTI-TIER SUP STWIDE/(ISABS)				
8590	ALL OTHER STATE REVENUES	25,000		75,000
	4000 BOOKS AND SUPPLIES		99	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	3,266	19,014	69,460
	-TOTAL:1000-5999	3,266	19,113	69,460
	7000 TUITION AND TRANSFERS	382	2,239	5,540
	EXPENDITURES	3,648	21,352	75,000
RESOURCE :7881 BILINGUAL TEACHER PROFESSIONAL DEVELOPMENT				
8590	ALL OTHER STATE REVENUES		625,000	
	1000 CERTIFICATED PERSONNEL		27,704	34,539
	3000 EMPLOYEE BENEFITS		11,151	22,094
	4000 BOOKS AND SUPPLIES		5,000	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES		929	477,290
	-TOTAL:1000-5999		44,784	533,923
	7000 TUITION AND TRANSFERS		3,583	42,710
	EXPENDITURES		48,367	576,633
RESOURCE :9012 COLLEGE NIGHT				
8694	DONATIONS	5,833		5,833
	2000 CLASSIFIED PERSONNEL		242	
	3000 EMPLOYEE BENEFITS		16	
	4000 BOOKS AND SUPPLIES	677	1,277	1,200
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	84	3,000	4,633
	-TOTAL:1000-5999	761	4,535	5,833
	7000 TUITION AND TRANSFERS		538	
	EXPENDITURES	761	5,073	5,833

Educational Support Services

Dan Peverini-Executive Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :9028 MOCK TRIAL			
8699	ALL OTHER LOCAL REVENUES	8,280	11,030	8,500
	4000 BOOKS AND SUPPLIES	422	500	500
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	8,225	15,139	8,000
	EXPENDITURES	8,647	15,639	8,500
	RESOURCE :9053 REGIONAL SCHOOL SUPPORT AND IMPROVEMENT			
8677	INTERAGENCY SERV BETWN LEA'S	87,336	63,948	
	1000 CERTIFICATED PERSONNEL	51,402	46,239	
	3000 EMPLOYEE BENEFITS	15,584	16,462	
	4000 BOOKS AND SUPPLIES	622	1,000	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	23,348	2,615	
	-TOTAL:1000-5999	90,955	66,316	
	7000 TUITION AND TRANSFERS	10,642	5,761	
	EXPENDITURES	101,597	72,077	
	RESOURCE :9136 FIRST 5 IMPACT GRANT			
8699	ALL OTHER LOCAL REVENUES	87,353	161,028	161,028
	1000 CERTIFICATED PERSONNEL	16,999	8,692	7,886
	2000 CLASSIFIED PERSONNEL	36,748	47,314	52,720
	3000 EMPLOYEE BENEFITS	16,597	21,632	29,857
	4000 BOOKS AND SUPPLIES	9,073	63,815	53,270
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	1,886	12,315	9,515
	-TOTAL:1000-5999	81,303	153,768	153,248
	7000 TUITION AND TRANSFERS	6,050	7,260	7,780
	EXPENDITURES	87,353	161,028	161,028

Educational Support Services

Dan Peverini-Executive Director

Object	Description	2016-17	2017-18	2018-19
		Actuals	Estimated Actuals	Budget Development
	RESOURCE :9408 COUNTY MUSIC PROGRAM			
8699	ALL OTHER LOCAL REVENUES	11,035	11,654	11,000
	4000 BOOKS AND SUPPLIES	914	1,000	1,000
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	10,147	10,654	10,000
	EXPENDITURES	11,061	11,654	11,000
	RESOURCE :9417 RAISING A READER			
8699	ALL OTHER LOCAL REVENUES	42,263	40,909	40,000
	2000 CLASSIFIED PERSONNEL	15,789	12,597	11,635
	3000 EMPLOYEE BENEFITS	2,439	2,006	7,219
	4000 BOOKS AND SUPPLIES	5,919	41,826	14,306
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	3,635	10,580	6,840
	EXPENDITURES	27,783	67,009	40,000
	RESOURCE :9418 EARLY LEARNING FOR ALL			
8699	ALL OTHER LOCAL REVENUES	39,114	44,409	44,409
	1000 CERTIFICATED PERSONNEL	7,805		
	2000 CLASSIFIED PERSONNEL	13,765	25,566	20,096
	3000 EMPLOYEE BENEFITS	6,831	7,617	8,998
	4000 BOOKS AND SUPPLIES	4,198	4,602	7,541
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	4,183	4,277	5,040
	-TOTAL:1000-5999	36,782	42,062	41,675
	7000 TUITION AND TRANSFERS	2,331	2,347	2,734
	EXPENDITURES	39,113	44,409	44,409

Educational Support Services - Environmental Education

Dan Peverini-Executive Director

Celeste Royer - Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RANCHO EL CHORRO OUTDOOR SCHOOL			
8508	SALES TAX PAYABLE	4,620	2,175	2,569
8634	FOOD SERVICE SALES	35,065		
8639	ALL OTHER SALES	26,630	30,000	35,431
8677	INTERAGENCY SERV BETWN LEA'S	2,735	3,148	
8689	ALL OTHER FEES AND CONTRACTS	562,537	857,821	811,528
8980	CONTRIBUTIONS FR UNRESTR REV	160,087	31,576	11,375
	REVENUE	791,675	924,720	860,903
2000	CLASSIFIED PERSONNEL	473,241	511,804	461,887
3000	EMPLOYEE BENEFITS	151,812	132,859	141,516
4000	BOOKS AND SUPPLIES	101,943	169,058	155,175
5000	SERVICES AND OTHER OPERATING EXPENDITURES	61,944	106,485	97,325
	-TOTAL:1000-5999	788,941	920,206	855,903
6000	CAPITAL OUTLAY		7,249	5,000
	EXPENDITURES	788,941	927,455	860,903
	RESOURCE :0842 REC TEN STRANDS CONTRACT			
8689	ALL OTHER FEES AND CONTRACTS	26,940	86,068	
2000	CLASSIFIED PERSONNEL	6,119		
3000	EMPLOYEE BENEFITS	2,132		
4000	BOOKS AND SUPPLIES	1,086	6,000	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	14,864	71,180	
	-TOTAL:1000-5999	24,200	77,180	
7000	TUITION AND TRANSFERS	2,474	9,154	
	EXPENDITURES	26,674	86,334	

Educational Support Services - Environmental Education

Dan Peverini-Executive Director

Celeste Royer - Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :0843 NAAEE MINI GRANT			
8689	ALL OTHER FEES AND CONTRACTS		2,500	
	2000 CLASSIFIED PERSONNEL		1,382	
	3000 EMPLOYEE BENEFITS		305	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES		548	
	-TOTAL:1000-5999		2,235	
	7000 TUITION AND TRANSFERS		265	
	EXPENDITURES		2,500	
	RESOURCE :7136 CREEC-ENV ED/RANCHO PCA 23788			
8590	ALL OTHER STATE REVENUES	30,078	32,727	
	2000 CLASSIFIED PERSONNEL	22,411	22,655	
	3000 EMPLOYEE BENEFITS	5,310	5,762	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES		1,746	
	-TOTAL:1000-5999	27,721	30,163	
	7000 TUITION AND TRANSFERS	2,357	2,564	
	EXPENDITURES	30,078	32,727	

Educational Support Services - Environmental Education

Dan Peverini-Executive Director

Celeste Royer - Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :7810 OTHER STATE			
8590	ALL OTHER STATE REVENUES	1,500	1,500	
	2000 CLASSIFIED PERSONNEL	1,117	1,070	
	3000 EMPLOYEE BENEFITS	265	273	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES		39	
	-TOTAL:1000-5999	1,382	1,382	
	7000 TUITION AND TRANSFERS	118	118	
	EXPENDITURES	1,500	1,500	
	RESOURCE :7822 STATE WATER -DROPS (SWRCB)			
8590	ALL OTHER STATE REVENUES	52,203		500,000
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	6,525	766	
	-TOTAL:1000-5999	6,525	766	
	6000 CAPITAL OUTLAY	45,678		500,000
	EXPENDITURES	52,203	766	500,000
	RESOURCE :9011 REC DONATIONS			
8694	DONATIONS	620	2,015	
	4000 BOOKS AND SUPPLIES	704	1,801	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES		1,074	
	-TOTAL:1000-5999	704	2,875	
	7000 TUITION AND TRANSFERS	83	214	
	EXPENDITURES	787	3,089	

Educational Support Services - Environmental Education

Dan Peverini-Executive Director

Celeste Royer - Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESOURCE :9134 SO CA GAS CO			
	2000 CLASSIFIED PERSONNEL	144		
	3000 EMPLOYEE BENEFITS	34		
	4000 BOOKS AND SUPPLIES	11	500	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	4,321	3,978	
	-TOTAL:1000-5999	4,511	4,478	
	7000 TUITION AND TRANSFERS	528	531	
	EXPENDITURES	5,039	5,009	

Student Programs and Services
Special Education Programs (Billbacks & Infant)
Katherine Aaron - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :3010 NCLB:TITLE 1				
8290	ALL OTHER FEDERAL REVENUES	41,794	98,190	69,087
1000	CERTIFICATED PERSONNEL		5,027	
2000	CLASSIFIED PERSONNEL	87		
3000	EMPLOYEE BENEFITS		614	
4000	BOOKS AND SUPPLIES	16,538	29,063	20,318
5000	SERVICES AND OTHER OPERATING EXPENDITURES	22,622	57,542	44,587
		<u>39,247</u>	<u>92,246</u>	<u>64,905</u>
7000	TUITION AND TRANSFERS	2,529	5,944	4,182
	EXPENDITURES	41,776	98,190	69,087
RESC :3385 SPECIAL EDUCATION-EARLY INTERVENTION GRANTS				
8182	SPECIAL EDUCATION-DISCRETIONARY GRANTS	62,152	62,152	62,152
2000	CLASSIFIED PERSONNEL	26,936	9,820	32,368
3000	EMPLOYEE BENEFITS	11,517	4,358	18,181
4000	BOOKS AND SUPPLIES		1,425	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	17,189	39,959	4,717
	-TOTAL:1000-5999	<u>55,642</u>	<u>55,562</u>	<u>55,266</u>
7000	TUITION AND TRANSFERS	6,510	6,590	6,886
	EXPENDITURES	62,152	62,152	62,152
RESC :4035 NCLB:T2A TEACHER QUALITY				
8290	ALL OTHER FEDERAL REVENUES	2006		
1000	CERTIFICATED PERSONNEL	1,500		
3000	EMPLOYEE BENEFITS	316		
	-TOTAL:1000-5999	<u>1,816</u>		
7000	TUITION AND TRANSFERS	190		
	EXPENDITURES	2,006		

Student Programs and Services
Special Education Programs (Billbacks & Infant)
Katherine Aaron - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :6500 SPECIAL EDUCATION			
8590	ALL OTHER STATE REVENUES		95,000	95,000
8677	INTERAGENCY SERV BETWN LEA'S	133,158	172,992	228,456
8699	ALL OTHER LOCAL REVENUES	585	35	
8710	TUITION	3,966,968	4,461,995	3,450,495
8990	CONTRIBUTIONS FROM RESTRICTED REVENUES		77,745	
	REVENUE	4,100,711	4,807,767	3,773,951
1000	CERTIFICATED PERSONNEL	1,836,395	2,002,819	2,018,254
2000	CLASSIFIED PERSONNEL	1,063,203	1,050,376	1,056,301
3000	EMPLOYEE BENEFITS	1,198,313	1,350,089	1,093,618
4000	BOOKS AND SUPPLIES	37,715	76,065	60,100
5000	SERVICES AND OTHER OPERATING EXPENDITURES	217,206	277,805	198,778
	-TOTAL:1000-5999	4,352,834	4,757,154	4,427,051
7000	TUITION AND TRANSFERS	552,445	566,433	
	EXPENDITURES	4,905,279	5,323,587	4,427,051
	RESC :6510 SPECIAL EDUCATION - INFANT			
8311	OTHER STATE APPORT-CURR YEAR	535,764	543,191	543,191
8699	ALL OTHER LOCAL REVENUES	15		
8990	CONTRIBUTIONS FROM REST REV		7,132	
	REVENUE	535,779	550,323	543,191
1000	CERTIFICATED PERSONNEL	330,707	316,624	265,623
2000	CLASSIFIED PERSONNEL	71,195	44,652	38,899
3000	EMPLOYEE BENEFITS	134,056	125,680	122,709
4000	BOOKS AND SUPPLIES	1,667	1,398	1,397
5000	SERVICES AND OTHER OPERATING EXPENDITURES	2,173	4,828	54,381
	-TOTAL:1000-5999	539,798	493,182	483,009
7000	TUITION AND TRANSFERS	63,148	56,805	60,182
	EXPENDITURES	602,946	549,987	543,191

Student Programs and Services
Special Education Programs (Billbacks & Infant)
Katherine Aaron - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :6512 SPECIAL EDUCATION - MENTAL HEALTH			
8590	ALL OTHER STATE REVENUES	108,000	108,000	108,000
8990	CONTRIBUTIONS FROM REST REV	17,428		
	REVENUE	125,428	108,000	108,000
1000	CERTIFICATED PERSONNEL	71,380		
3000	EMPLOYEE BENEFITS	24,048		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	30,000	108,000	108,000
	EXPENDITURES	125,428	108,000	108,000
	RESC :6515 SPECIAL EDUCATION INFANT DISCRETIONARY			
8590	ALL OTHER STATE REVENUES	13,698		
4000	BOOKS AND SUPPLIES			4,935
5000	SERVICES AND OTHER OPERATING EXPENDITURES	12,263	6,685	1,714
	-TOTAL:1000-5999	12,263	6,685	6,649
7000	TUITION AND TRANSFERS	1,435	793	829
	EXPENDITURES	13,698	7,478	7,478
	RESC :9052 MAA -MEDI-CAL ADMIN ACTIVITIES			
8677	INTERAGENCY SERV BETWN LEA'S		66,529	
	RESC :3010 NCLB:TITLE 1	DISC	:9100	SPS ADMIN
8290	ALL OTHER FEDERAL REVENUES	108,650	98,950	67,447
1000	CERTIFICATED PERSONNEL	40,145	42,090	37,923
2000	CLASSIFIED PERSONNEL	1,783		
3000	EMPLOYEE BENEFITS	12,437	12,526	12,532
5000	SERVICES AND OTHER OPERATING EXPENDITURES	47,708	38,344	12,909
		102,073	92,960	63,364
7000	TUITION AND TRANSFERS	6,577	5,990	4,083
	EXPENDITURES	108,650	98,950	67,447

Student Programs and Services - Student Services External (SARB)

Katherine Aaron- Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :0000 UNRESTRICTED - STUDENT SERVICES EXTERNAL				
8699	ALL OTHER LOCAL REVENUES	975		
1000	CERTIFICATED PERSONNEL	69,324	54,261	94,040
3000	EMPLOYEE BENEFITS	17,927	15,278	27,525
4000	BOOKS AND SUPPLIES	1,410	2,080	2,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	15,141	5,078	5,300
	EXPENDITURES	103,802	76,697	128,865
RESC :9536 VICTIM SERVICES RESOURCE PROJECT				
8689	ALL OTHER FEES AND CONTRACTS	37,500		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	8,170	24,422	
	-TOTAL:1000-5999	8,170	24,422	
7000	TUITION AND TRANSFERS	956	2,163	
	EXPENDITURES	9,126	26,585	

CAREER TECHNICAL EDUCATION

Michael Specchierla - Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :0000 UNRESTRICTED-SS-CTE GRANTS			
8677	INTERAGENCY SERV BETWN LEA'S	3,288		
8689	ALL OTHER FEES AND CONTRACTS		7,439	
8699	ALL OTHER LOCAL REVENUES		16,930	24,892
	REVENUE	3,288	24,369	24,892
1000	CERTIFICATED PERSONNEL	2,747		
2000	CLASSIFIED PERSONNEL		11,384	17,126
3000	EMPLOYEE BENEFITS	541	5,546	7,766
4000	BOOKS AND SUPPLIES	203	5,000	5,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	48	6,650	
	EXPENDITURES	3,538	28,580	29,892
	RESC :6382 CA CAREER PATHWAYS TRUST			
8590	ALL OTHER STATE REVENUES		2,328,077	653,731
1000	CERTIFICATED PERSONNEL	190,377	68,895	69,236
2000	CLASSIFIED PERSONNEL	86,935	20,867	19,938
3000	EMPLOYEE BENEFITS	80,465	34,385	40,067
4000	BOOKS AND SUPPLIES	2,106	1,000	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	1,387,780	1,825,582	464,087
	-TOTAL:1000-5999	1,747,663	1,950,729	593,328
6000	CAPITAL OUTLAY	169,740	224,949	60,403
	-TOTAL:1000-6999	1,917,404	2,175,678	653,731
7000	TUITION AND TRANSFERS	258,595	152,399	
	EXPENDITURES	2,175,998	2,328,077	653,731

CAREER TECHNICAL EDUCATION

Michael Specchierla - Director

Object	Description	2016-17	2017-18	2018-19
		Actuals	Estimated Actuals	Budget Development
RESC :6387 CAREER TECHNICAL EDUCATION INCENTIVE GRANT				
8590	ALL OTHER STATE REVENUES		180,446	120,525
1000	CERTIFICATED PERSONNEL	23,733	25,655	47,022
3000	EMPLOYEE BENEFITS	8,778	9,394	19,400
5000	SERVICES AND OTHER OPERATING EXPENDITURES	91,973	104,309	45,044
	-TOTAL:1000-5999	124,484	139,358	111,466
7000	TUITION AND TRANSFERS	14,565	41,088	9,059
	EXPENDITURES	139,049	180,446	120,525
RESC :7851 PRE-APPRENTICESHIP -RFA 16-192				
8590	ALL OTHER STATE REVENUES		498,055	67,460
1000	CERTIFICATED PERSONNEL		26,847	
2000	CLASSIFIED PERSONNEL		13,369	
3000	EMPLOYEE BENEFITS		15,764	
4000	BOOKS AND SUPPLIES	11	3,633	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	1,860	419,286	64,865
	-TOTAL:1000-5999	1,871	478,899	64,865
7000	TUITION AND TRANSFERS		19,156	2,595
	EXPENDITURES	1,871	498,055	67,460

CAREER TECHNICAL EDUCATION

Michael Specchierla - Director

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :7852 APPRENTICESHIP RFA 16-191			
8590	ALL OTHER STATE REVENUES		961,527	425,000
	1000 CERTIFICATED PERSONNEL		62,990	61,274
	2000 CLASSIFIED PERSONNEL		26,291	23,760
	3000 EMPLOYEE BENEFITS		34,455	37,637
	4000 BOOKS AND SUPPLIES		920	1,000
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	36,105	815,106	284,329
	-TOTAL:1000-5999	36,105	939,762	408,000
	7000 TUITION AND TRANSFERS		21,765	17,000
	EXPENDITURES	36,105	961,527	425,000
	RESC :7853 ENHANCED JOB TRAIN RFA 17-192			
8590	ALL OTHER STATE REVENUES			487,708
	1000 CERTIFICATED PERSONNEL			61,275
	2000 CLASSIFIED PERSONNEL			23,260
	3000 EMPLOYEE BENEFITS			37,631
	4000 BOOKS AND SUPPLIES			2,000
	5000 SERVICES AND OTHER OPERATING EXPENDITURES			344,784
	-TOTAL:1000-5999			468,950
	7000 TUITION AND TRANSFERS			18,758
	EXPENDITURES			487,708
	RESC :9382 MARCLED FOUNDATION-CTE			
	4000 BOOKS AND SUPPLIES	2,242		
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	15,758		
	EXPENDITURES	18,000		
	RESC :9634 CAREER TECHNICAL EDUCATION-ROP			
8699	ALL OTHER LOCAL REVENUES	(76,511)	1,682	

Alternative Education
Katherine Aaron - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :0240 ALTERNATIVE EDUCATION-COE			
8094	COMMUNITY SCHOOL TRANSFER	2,242,968	1,715,033	1,585,361
8634	FOOD SERVICE SALES	3,345		
8689	ALL OTHER FEES AND CONTRACTS	118,000	90,000	50,000
8699	ALL OTHER LOCAL REVENUES	172	1,316	
8980	CONTRIBUTIONS FR UNRESTR REV	782,823	(49,374)	
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 6505			(378,996)
	REVENUE	3,147,308	1,756,975	1,256,365
1000	CERTIFICATED PERSONNEL	1,391,246	970,275	511,532
2000	CLASSIFIED PERSONNEL	265,840	181,741	239,556
3000	EMPLOYEE BENEFITS	541,383	384,088	284,085
4000	BOOKS AND SUPPLIES	2,408	6,030	5,690
5000	SERVICES AND OTHER OPERATING EXPENDITURES	458,173	214,839	215,502
	EXPENDITURES	2,659,049	1,756,973	1,256,365
	RESC :0911 CA CLASSIFIED SCHOOL TEACHER CREDENTIAL PROGRAM			
8590	ALL OTHER STATE REVENUES	180,000	128,000	180,000
1000	CERTIFICATED PERSONNEL	21,793		
2000	CLASSIFIED PERSONNEL	19,067	46,944	48,360
3000	EMPLOYEE BENEFITS	7,141	18,986	19,182
5000	SERVICES AND OTHER OPERATING EXPENDITURES	80,000	114,070	112,458
	EXPENDITURES	128,000	180,000	180,000
	RESC :1100 STATE LOTTERY			
8560	STATE LOTTERY REVENUE		18,481	16,071
4000	BOOKS AND SUPPLIES	20,809	15,986	15,071
5000	SERVICES AND OTHER OPERATING EXPENDITURES	21,500	13,561	1,000
	EXPENDITURES	42,309	29,547	16,071

Alternative Education
Katherine Aaron - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :1400 EDUCATION PROTECTION ACT			
8012	REVENUE LIMIT STATE AID EPA		24,250	23,102
1000	CERTIFICATED PERSONNEL	19,742	17,553	17,012
3000	EMPLOYEE BENEFITS	6,486	6,697	6,090
	EXPENDITURES	26,228	24,250	23,102
	RESC :3010 NCLB:TITLE 1			
8290	ALL OTHER FEDERAL REVENUES	471,130	266,101	230291
1000	CERTIFICATED PERSONNEL	159,962	55,269	56,925
2000	CLASSIFIED PERSONNEL	130,763	47,333	
3000	EMPLOYEE BENEFITS	97,984	51,099	20,388
4000	BOOKS AND SUPPLIES	18,133	500	34,523
5000	SERVICES AND OTHER OPERATING EXPENDITURES	35,767	95,791	104,513
	-TOTAL:1000-5999	442,608	249,992	216,349
7000	TUITION AND TRANSFERS	28,522	16,109	13,942
	EXPENDITURES	471,130	266,101	230,291
	RESC :3010 NCLB:TITLE 1 HOMELESS/FOSTER-ALT ED			
8290	ALL OTHER FEDERAL REVENUES	55,887	33,489	33,344
1000	CERTIFICATED PERSONNEL	37,650	22,854	21,986
3000	EMPLOYEE BENEFITS	14,854	8,436	9,167
5000	SERVICES AND OTHER OPERATING EXPENDITURES		172	172
	-TOTAL:1000-5999	52,504	31,462	31,325
7000	TUITION AND TRANSFERS	3,383	2,027	2,019
	EXPENDITURES	55,887	33,489	33,344

Alternative Education
Katherine Aaron - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :3025 NCLB:TITLE 1 LOCAL DELINQUENT			
8290	ALL OTHER FEDERAL REVENUES	94,897	97,360	87,624
	1000 CERTIFICATED PERSONNEL	58,898		41,948
	2000 CLASSIFIED PERSONNEL		38,985	
	3000 EMPLOYEE BENEFITS	25,817	14,002	14,415
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	242	34,070	20,344
	-TOTAL:1000-5999	84,957	87,057	76,707
	7000 TUITION AND TRANSFERS	9,941	10,303	10,917
	EXPENDITURES	94,897	97,360	87,624
	RESC :3310 SP ED-BASIC GRT ENT PL94-142			
8181	SP ED ENTITLEMENT PER UDC	32,021	22,848	19,477
	1000 CERTIFICATED PERSONNEL	20,294	15,187	12,751
	3000 EMPLOYEE BENEFITS	6,763	5,157	4,468
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	1,609	82	100
	-TOTAL:1000-5999	28,666	20,426	17,319
	7000 TUITION AND TRANSFERS	3,355	2,422	2,158
	EXPENDITURES	32,021	22,848	19,477
	RESC :4035 NCLB:T2A TEACHER QUALITY			
8290	ALL OTHER FEDERAL REVENUES	13,298	15,634	14,701
	1000 CERTIFICATED PERSONNEL	2,500	2,750	
	3000 EMPLOYEE BENEFITS	379	378	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES	9,006	10,850	13,073
	-TOTAL:1000-5999	11,885	13,978	13,073
	7000 TUITION AND TRANSFERS	1,413	1,656	1,628
	EXPENDITURES	13,298	15,634	14,701

Alternative Education
Katherine Aaron - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :4203 NCLB:T3:LIMITED ENGLISH PROFICIENCY				
8290	ALL OTHER FEDERAL REVENUES	3147	5280	5628
1000	CERTIFICATED PERSONNEL	2,349	3,861	4,070
3000	EMPLOYEE BENEFITS	790	1,378	1,558
5000	SERVICES AND OTHER OPERATING EXPENDITURES	8	41	
	EXPENDITURES	3,147	5,280	5,628
RESC :5630 NCLB:T10:HOMELESS CHILD EDUCATION GRANT				
8290	ALL OTHER FEDERAL REVENUES	183,821	170,776	175,000
8699	ALL OTHER LOCAL REVENUES		266	
	REVENUE	183,821	171,042	175,000
1000	CERTIFICATED PERSONNEL	30,381	43,539	46,007
2000	CLASSIFIED PERSONNEL	15,779	4,515	4,650
3000	EMPLOYEE BENEFITS	18,140	18,656	20,747
4000	BOOKS AND SUPPLIES	10,338	7,515	11,001
5000	SERVICES AND OTHER OPERATING EXPENDITURES	94,433	80,714	77,760
	-TOTAL:1000-5999	169,071	154,939	160,165
7000	TUITION AND TRANSFERS	14,750	16,103	14,835
	EXPENDITURES	183,821	171,042	175,000
RESC :6300 LOTTERY:INSTRUCTIONAL MATERIAL				
8560	STATE LOTTERY REVENUE	11,811	5,775	5,089
4000	BOOKS AND SUPPLIES	2,707	3,569	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	2,790	9,951	5,089
	EXPENDITURES	5,497	13,520	5,089

Alternative Education
Katherine Aaron - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :6505 SP ED-ALTERNATIVE ED COE			
8097	PROPERTY TAXES TRANSFERS	60,442	44,690	36,745
8311	OTHER STATE APPORT-CURR YEAR	97,875	120,584	112,213
8319	OTHER STATE APPORT-PRIOR YEAR	966		
8980	CONTRIBUTIONS FR UNRESTR REV	592,978	474,048	192,000
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 0240		5,465	378,996
	REVENUE	752,261	644,787	719,954
1000	CERTIFICATED PERSONNEL	340,734	267,834	315,917
2000	CLASSIFIED PERSONNEL	154,216	147,054	127,744
3000	EMPLOYEE BENEFITS	151,891	140,697	175,341
4000	BOOKS AND SUPPLIES		1,693	2,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES	26,642	20,485	19,485
	-TOTAL:1000-5999	673,483	577,763	640,487
7000	TUITION AND TRANSFERS	78,778	67,024	79,467
	EXPENDITURES	752,261	644,787	719,954
	RESC :7338 COLLEGE READINESS BLOCK GRANT			
8590	ALL OTHER STATE REVENUES	75,000		
7000	TRANSFER TO FUND 13		75,000	
	EXPENDITURES		75,000	

Alternative Education
Katherine Aaron - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :7366 SUPPORT PROGRAMS:FOSTER YOUTH/ HOMELESS				
8590	ALL OTHER STATE REVENUES	199,549	273,021	242,134
8677	INTERAGENCY SERV BETWN LEA'S		730	
	REVENUE	199,549	273,751	242,134
1000	CERTIFICATED PERSONNEL	42,598	57,964	60,856
2000	CLASSIFIED PERSONNEL	28,051	40,630	41,846
3000	EMPLOYEE BENEFITS	28,042	41,600	45,292
4000	BOOKS AND SUPPLIES	2,010	3,455	1,200
5000	SERVICES AND OTHER OPERATING EXPENDITURES	79,100	103,279	65,084
	-TOTAL:1000-5999	179,802	246,928	214,278
7000	TUITION AND TRANSFERS	19,747	26,823	27,856
	EXPENDITURES	199,549	273,751	242,134
RESC :7824 SUMS-DISTRICT				
8590	ALL OTHER STATE REVENUES		50,000	
1000	CERTIFICATED PERSONNEL		9,431	
3000	EMPLOYEE BENEFITS		2,040	
4000	BOOKS AND SUPPLIES		1,917	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		31,311	
	-TOTAL:1000-5999		44,699	
7000	TUITION AND TRANSFERS		5,301	
	EXPENDITURES		50,000	
RESC :9052 MAA -MEDI-CAL ADMIN ACTIVITIES				
8677	INTERAGENCY SERV BETWN LEA'S		56,465	
RESC :9280 CA CDE/COE ATTENDANCE PEER				
4000	BOOKS AND SUPPLIES	2,000		
	-TOTAL:1000-5999	2,000		
7000	TUITION AND TRANSFERS	17		
	EXPENDITURES	2,017		

Migrant Education Program
DJ Pittenger - Assistant Superintendent

Object	Description	2016-17	2017-18	2018-19
		Actuals	Estimated Actuals	Budget Development
RESC :0000 UNRESTRICTED - MIGRANT EDUCATION PROGRAM				
1000	CERTIFICATED PERSONNEL		99,867	
3000	EMPLOYEE BENEFITS		34,914	
4000	BOOKS AND SUPPLIES		600	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		792	
	EXPENDITURES		136,173	
RESC :3060 NCLB:TITLE I MIGRANT ED REGULAR & SUMMER				
8290	ALL OTHER FEDERAL REVENUES		1,992,446	2,073,993
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 3061		(321,181)	(145,713)
	REVENUE		1,671,265	1,928,280
1000	CERTIFICATED PERSONNEL		118,584	266,569
2000	CLASSIFIED PERSONNEL		35,681	469,344
3000	EMPLOYEE BENEFITS		51,677	288,710
4000	BOOKS AND SUPPLIES		1,047	30,257
5000	SERVICES AND OTHER OPERATING EXPENDITURES		1,430,150	727,739
	-TOTAL:1000-5999		1,637,139	1,782,619
7000	TUITION AND TRANSFERS		34,126	145,661
	EXPENDITURES		1,671,265	1,928,280
RESC :3061 NCLB:TITLE I MIGRANT ED SUMMER PROGRAM				
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 3060		321,181	145,713
1000	CERTIFICATED PERSONNEL		11,194	54,001
2000	CLASSIFIED PERSONNEL			15,048
3000	EMPLOYEE BENEFITS		2,343	21,475
4000	BOOKS AND SUPPLIES			793
5000	SERVICES AND OTHER OPERATING EXPENDITURES		302,687	37,791
	-TOTAL:1000-5999		316,224	129,108
7000	TUITION AND TRANSFERS		4,957	16,605
	EXPENDITURES		321,181	145,713

Migrant Education Program
DJ Pittenger - Assistant Superintendent

		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :3110 NCLB:TITLE I EVEN START MIGRANT ED				
8290	ALL OTHER FEDERAL REVENUES		225,802	62,774
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 3111		(58,102)	0
	REVENUE		167,700	62,774
1000	CERTIFICATED PERSONNEL			27,643
2000	CLASSIFIED PERSONNEL			11,432
3000	EMPLOYEE BENEFITS			9,934
4000	BOOKS AND SUPPLIES			6,200
5000	SERVICES AND OTHER OPERATING EXPENDITURES		167,700	611
	-TOTAL:1000-5999		167,700	55,820
7000	TUITION AND TRANSFERS			6,954
	EXPENDITURES		167,700	62,774
RESC :3111 NCLB:TITLE 1 EVEN START-SUMMER				
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 3110		58,102	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		58,102	
	-TOTAL:1000-5999		58,102	
7000	TUITION AND TRANSFERS			
	EXPENDITURES		58,102	

Educational Support Services - Fund 12 - Early Learning Educational Support
Nancy Norton - Director

FUND 12		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :0000 UNRESTRICTED - CHILD DEVELOPMENT				
8660	INTEREST	(486)	303	300
8699	ALL OTHER LOCAL REVENUES	20,398	13,650	13,650
8911	INTERFUND TRANSFER TO CHILD DEV FROM GENERAL FUND 01	269,300	116,818	75,931
8980	CONTRIBUTIONS TO RESTRICTED RESOURCE 5320/6105	(259,945)	(106,153)	(75,931)
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 6105			7,600
	REVENUE	29,268	24,618	21,550
1000	CERTIFICATED PERSONNEL	1,949		
2000	CLASSIFIED PERSONNEL	346		
3000	EMPLOYEE BENEFITS	556		
4000	BOOKS AND SUPPLIES	13,640	5,250	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	12,778	19,364	21,550
	EXPENDITURES	29,268	24,614	21,550
RESC :5035 CD-BLOCK GR25% QUALITY/DISCR				
8290	ALL OTHER FEDERAL REVENUES		6,349	
4000	BOOKS AND SUPPLIES		5,841	
	-TOTAL:1000-5999		5,841	
7000	TUITION AND TRANSFERS		508	
	EXPENDITURES		6,349	

Educational Support Services - Fund 12 - Early Learning Educational Support
Nancy Norton - Director

FUND 12		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :5320 CHILD NUTRITION-CCFP CLAIMS				
8220	CHILD NUTRITION PROGRAMS	27,077	33,731	26,500
8520	CHILD NUTRITION	2,338	3,100	2,400
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE		9,830	
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 6105			20,717
	REVENUE	29,416	46,661	49,617
2000	CLASSIFIED PERSONNEL	8,849	14,161	15,536
3000	EMPLOYEE BENEFITS	5,034	7,444	8,145
4000	BOOKS AND SUPPLIES	14,713	21,400	20,800
5000	SERVICES AND OTHER OPERATING EXPENDITURES	443	2,726	700
	-TOTAL:1000-5999	29,039	45,731	45,181
7000	TUITION AND TRANSFERS	2,323	3,136	4,436
	EXPENDITURES	31,362	48,867	49,617
RESC :6052 CH DEV:PREK/FAM LIT-PROG SUPPORT				
8590	ALL OTHER STATE REVENUES	757	2,500	2,500
4000	BOOKS AND SUPPLIES	701	2,315	2,273
	-TOTAL:1000-5999	701	2,315	2,273
7000	TUITION AND TRANSFERS	56	185	227
	EXPENDITURES	757	2,500	2,500

Educational Support Services - Fund 12 - Early Learning Educational Support
Nancy Norton - Director

FUND 12		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :6105 CSPP STATE PRESCHOOL				
8590	ALL OTHER STATE REVENUES	441,618	588,381	848,918
8699	ALL OTHER LOCAL REVENUES	4,876	19,824	20,377
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE	258,610	95,370	75,931
8990	CONTRIBUTIONS FROM RESTRICTED RESOURCE 9044		158,011	140,187
	REVENUE	705,104	861,586	1,085,413
1000	CERTIFICATED PERSONNEL	308,637	373,016	384,628
2000	CLASSIFIED PERSONNEL	244,958	249,373	214,196
3000	EMPLOYEE BENEFITS	212,631	287,043	286,867
4000	BOOKS AND SUPPLIES	7,571	7,892	13,550
5000	SERVICES AND OTHER OPERATING EXPENDITURES	15,506	20,805	222,762
	-TOTAL:1000-5999	789,302	938,129	1,122,003
7000	TUITION AND TRANSFERS	63,144	75,050	107,439
	EXPENDITURES	852,446	1,013,179	1,229,442
RESC :6127 PRESCHOOL QRIS GRANT				
8590	ALL OTHER STATE REVENUES	176,271	156,670	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	173,031	154,170	
	-TOTAL:1000-5999	173,031	154,170	
7000	TUITION AND TRANSFERS	3,240	2,500	
	EXPENDITURES	176,271	156,670	
RESC :9010 OTHER LOCAL				
8699	ALL OTHER LOCAL REVENUES	6,300	10,090	
4000	BOOKS AND SUPPLIES	6,044	14,315	
5000	SERVICES AND OTHER OPERATING EXPENDITURES	518	436	
	EXPENDITURES	6,562	14,751	

Educational Support Services - Fund 12 - Early Learning Educational Support
Nancy Norton - Director

FUND 12		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :9031 CHILDREN & FAMILIES - PROP 10				
8677	INTERAGENCY SERV BETWN LEA'S	162,601		
8699	ALL OTHER LOCAL REVENUES	12,365	98	
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE		956	
	REVENUE	174,966	1,054	
1000	CERTIFICATED PERSONNEL	5,190		
2000	CLASSIFIED PERSONNEL	105,542	989	
3000	EMPLOYEE BENEFITS	47,158	66	
4000	BOOKS AND SUPPLIES	2,671		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	1,743		
	-TOTAL:1000-5999	162,303	1,055	
7000	TUITION AND TRANSFERS	12,665		
	EXPENDITURES	174,969	1,055	
RESC :9044 FIRST 5 PRESCHOOLS				
8677	INTERAGENCY SERV BETWN LEA'S	169,030	158,011	168,504
8699	ALL OTHER LOCAL REVENUES	8,000		
8990	CONTRIBUTIONS TO RESTRICTED RESOURCE 6105		(158,011)	(168,504)
	REVENUE	177,030	0	0
1000	CERTIFICATED PERSONNEL	88,223		
2000	CLASSIFIED PERSONNEL	15,505		
3000	EMPLOYEE BENEFITS	54,890		
4000	BOOKS AND SUPPLIES	4,356		
5000	SERVICES AND OTHER OPERATING EXPENDITURES	1,775		
	-TOTAL:1000-5999	164,749		
7000	TUITION AND TRANSFERS	12,282		
	EXPENDITURES	177,031	0	0

Educational Support Services - Fund 12 - Early Learning Educational Support
 Nancy Norton - Director

FUND 12		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
	RESC :9887 PRESCH-QRIS SUB GRANT			
8699	ALL OTHER LOCAL REVENUES		4,000	
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUE	1,335		
	REVENUE	1,335	4,000	
	4000 BOOKS AND SUPPLIES		5,293	
	5000 SERVICES AND OTHER OPERATING EXPENDITURES		43	
	EXPENDITURES		5,336	

Student Programs and Services - Fund 13 - Child Nutrition-School Program
Katherine Aaron - Executive Director

FUND 13		2016-17	2017-18	2018-19
Object	Description	Actuals	Estimated Actuals	Budget Development
RESC :5310 CHILD NUTRITION-SCHOOL PROGRAM				
8220	CHILD NUTRITION PROGRAMS		51,421	67,364
8520	CHILD NUTRITION		4,387	5,578
8634	FOOD SERVICE SALES		1,000	50,950
8660	INTEREST		(241)	-
8916	INTERFUND TRANSFER TO CAFETERIA FROM GEN'L FUND		127,576	-
REVENUE			184,143	123,892
2000	CLASSIFIED PERSONNEL		64,669	49,740
3000	EMPLOYEE BENEFITS		22,496	15,417
4000	BOOKS AND SUPPLIES		75,387	53,000
5000	SERVICES AND OTHER OPERATING EXPENDITURES		21,591	5,735
EXPENDITURES			184,143	123,892
RESC :5314 NSLP EQUIPMENT ASSISTANCE				
8290	ALL OTHER FEDERAL REVENUES		71,571	
6000	CAPITAL OUTLAY		71,571	
EXPENDITURES			71,571	
RESC :5380 CHILD NUTRITION:SCHOOL BREAKFAST START				
8520	CHILD NUTRITION		15,000	
4000	BOOKS AND SUPPLIES		12,932	
5000	SERVICES AND OTHER OPERATING EXPENDITURES		2,068	
EXPENDITURES			15,000	

BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dashboard (*See Attachment D*) and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. ADA projections for SLOCOE's operational grant and student programs have been projected at NO GROWTH. The **2018-19 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years, if expenditure and contribution reductions are fully realized.

2018-19

- COLA **2.71%**
- LCFF funding fully implemented (*See Attachment A*)
- County-Wide ADA: 33,199.69
- Pupil-Driven ADA: Community School 70.09 Court School 22.50
 - *Community School ADA reduced 10% from 2017-18 P- Annual Estimate*
 - *Court School –Status Quo*
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **14.43% to 16.28%**
- Increased **PERS** Employer Rate from **13.888% to 17.70%** (*These are not final rates and will need to be revised in 2018-19*)
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.
- Eliminated carryover and one-time expenditures from 2017-18

Other changes to revenues include:

- Reduced LCFF sources by (\$4,522,558) to reflect excess property taxes that will be returned to County Government in fiscal year 2019-20
- Reduced Federal Revenues by 10% for Title 1, Resource 3010
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA
- Increased State Revenues to one-time per ADA discretionary funding. Increased COE funding provided through the Statewide System of Support.
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits costs
- Increased required 3% contribution to Routine Restricted Maintenance program to cover step and column and other program expenditures. Decreased contributions to Community School and RSP Special Education Programs, Rancho El Chorro (REC), and Educational Technology Center (ETC).
- Interfund Transfer from Fund 20 to Fund 01 to cover current year "pay-as-you-go" OPEB expenditures

Other expenditure projections include:

- Certificated salaries and benefits were revised as follows:
 - Decreased staffing ratios to reflect the realignment of staffing ratios for Community School Programs
 - Adjusted staffing ratios to reflect the addition of Migrant Education Program.
 - Adjusted to reflect current negotiated contract
- Classified salaries and benefits were revised as follows:
 - Decreased staffing ratios to reflect the closure of two community school sites
 - Adjusted staffing ratios to reflect the addition Migrant Education Program
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 3.58%.
- Material and supplies (objects 4000-4399) were reduced to reflect one-time unrestricted grant expenditures and carry-over amounts.
- Travel/conferences (objects 5200) were increased based on program needs
- Operations (object 5500) were increased to reflect anticipated utility rate changes
- Consulting services (object 5800) were adjusted to reflect current contracts. Prior year carry-over one-time expenditures were subtracted.
- Capital outlay and equipment (objects 6100-6500) expenditures were adjusted to reflect one-time equipment purchases and construction projects
- Increase Indirect Costs Rate on Expenditures from **11.86% to 12.46%**
- Reduced transfers out to Fund 12 Preschool Programs based on increased revenues

2019-20

- COLA 2.57%
- LCFF funding fully implemented (*See Attachment B*)
- County-Wide ADA: 33,199.69 No Growth
- Pupil-Driven ADA: Community School 66.59 Court School 22.50
 - *Community School ADA reduced 05% from 2018-19 P- Annual Estimate*
 - *Court School –Status Quo*
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **16.28% to 18.13%**
- Increased **PERS** Employer Rate from **17.70% to 20.80%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785

Other changes to revenues include:

- Reduced LCFF sources by (\$4,431,823) to reflect excess property taxes that will be returned to County Government in fiscal year 2020-21
- Decreased Other State Revenues to reflect one-time Career Pathways 4 year grant funding, CTE Incentive grant funding, and Apprenticeship grant funding
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits expenses

- Revised contributions to restricted programs to cover step and column and other program expenditures.
- Interfund Transfer from Fund 20 to Fund 01 to cover current year “pay-as-you-go” OPEB expenditures

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 3.36%.
- Decreased Indirect Cost revenues to reflect reduced expenditures. Indirect Cost rate projected at 12.46%

2020-21

- COLA 2.67%
- LCFF funding fully implemented (*See Attachment C*)
- County-Wide ADA: No Growth
- Pupil-Driven ADA: No Growth
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from 18.13% to 19.10%
- Increased PERS Employer Rate from 20.80% to 23.50%
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.

Other changes to revenues include:

- Reduced LCFF sources by (\$4,321,358) to reflect excess property taxes that will be returned to County Government in fiscal year 2021-22
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts
- Increased contributions to restricted programs to cover step and column and other program expenditures
- Interfund Transfer from Fund 20 to Fund 01 to cover current year “pay-as-you-go” OPEB expenditures

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.67%
- Indirect Cost rate projected at 12.46%

GENERAL FUND REVENUES, 2018-19 BUDGET ADOPTION

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices. This formula is a two-part formula with funding for constitutional oversight responsibilities as well as instructional activities. The funding for county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at **2.71%** for **2018-19**. County-wide attendance is projected at a “No Growth Status” of 33,199.69 ADA. LCFF calculations for the 2018-19 County Operations Grant is **\$4,294,534**.

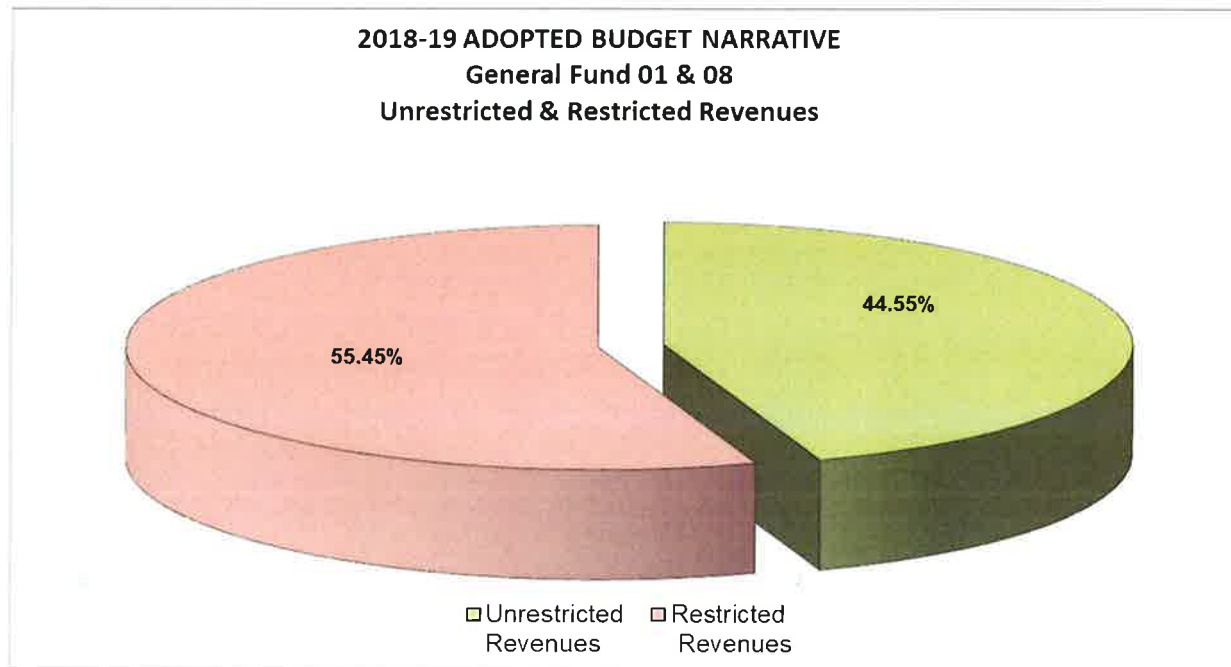
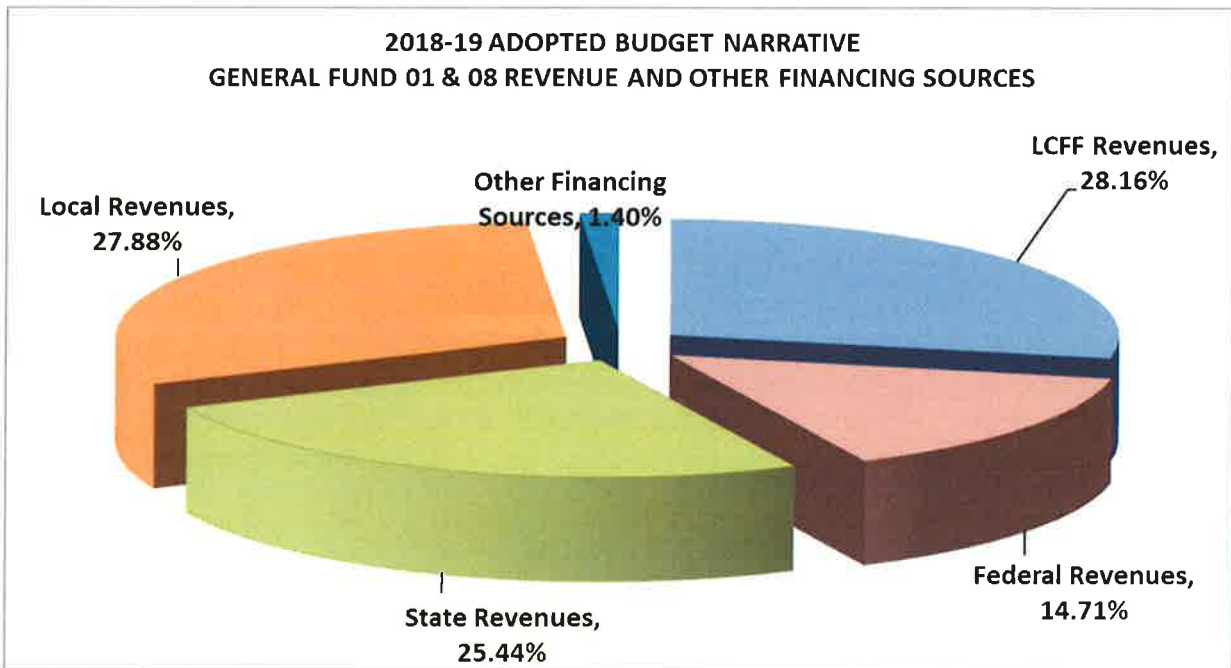
The second part of the funding is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. 2018-19 ADA projection for County Community School is 70.09, a (10%) decline over the 2017-18 P-Annual estimates. Juvenile Court School ADA is projected at a “No Growth Status” of 22.50. LCFF calculations for the 2017-18 Pupil-Driven Grants are **\$1,585,361**.

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **\$816,785**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not useable by SLOCOE. Estimated 2018-19 excess property tax funds in the amount of \$4,522,558 have been subtracted from LCFF revenue sources and will be budgeted as an expenditure item in object 7299 in the subsequent fiscal year. The estimated excess property tax amount for 2017-18 is \$4,502,808 and will be included as expenditure in fiscal year 2018-19.

State revenues are based on projected state revenue growth as forecast by the Department of Finance. State revenues are dependent on variable revenue sources, such as personal income tax. LCFF year-over-year increases are dependent on annual state general fund revenue growth as allocated through the annual state budget process.

SLOCOE categorizes its General Fund revenue into five sources:

1. **LCFF**- consists of a mix of State and local revenue
2. **Federal Revenue** - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees.
3. **Other State Revenue** - includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. **Other Local Revenue** - includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income.
5. **Inter-fund Transfers In/Other Sources** - Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment.



Other Revenue Highlights are as follows:

- LCFF Sources were increased to reflect new funding allocation as part of the Statewide System of Support
- Federal Revenues adjusted to reflect projected decrease in Title 1 and prior year carry-over amounts
- Restricted State Revenues were adjusted to reflect decreases in CREEC and CTE grant funds .
- Other Restricted Local Revenues were increased to reflect the increase in revenues for redevelopment funding, fees and contracts, donations, interest, and other miscellaneous revenue sources
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are projected at 1,324,292 and support the following:
 - Routine Restricted Maintenance
 - Special Education for Alternative Education
 - Alternative Education Programs (Includes Operational/Transportation expenses)
 - RDA facility expenditures

GENERAL FUND EXPENDITURES, 2018-19 BUDGET ADOPTION

The majority of expenditures in the General Fund are committed to SLOCOE salaries and benefits.

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

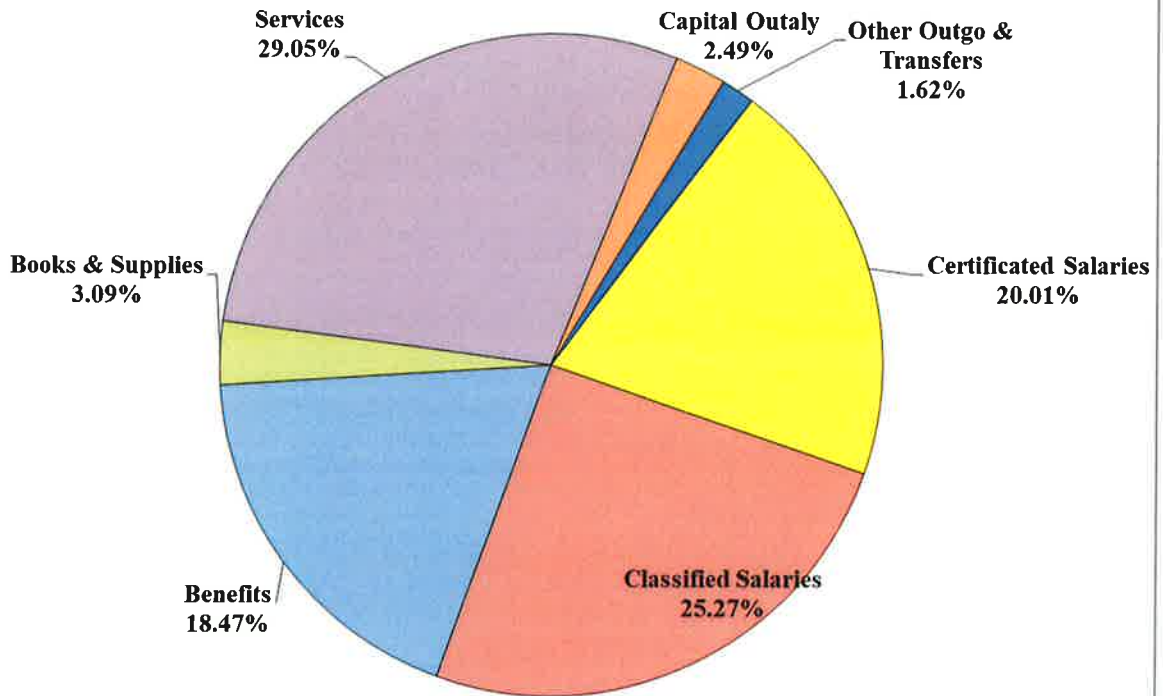
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

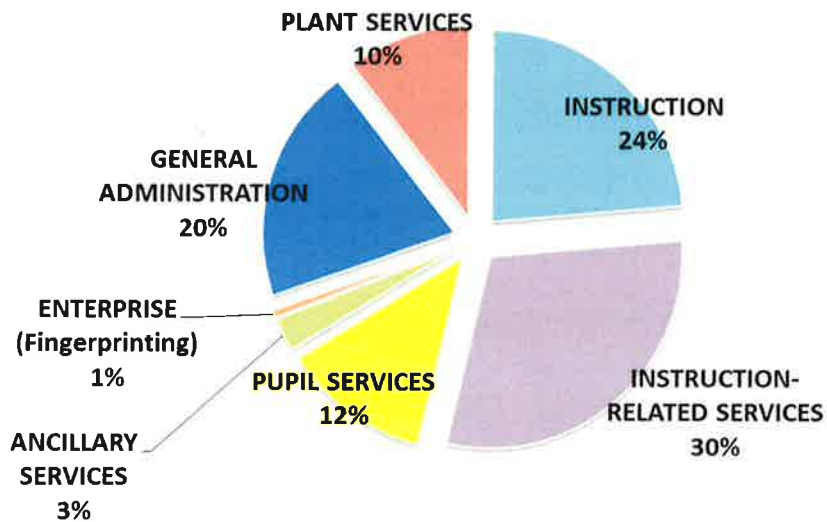
Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include such expenditures as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.

**2018-19 ADOPTED BUDGET NARRATIVE
GENERAL FUND 01 & 08 EXPENDITURES AND OTHER OUTGO, UNRESTRICTED
AND RESTRICTED**



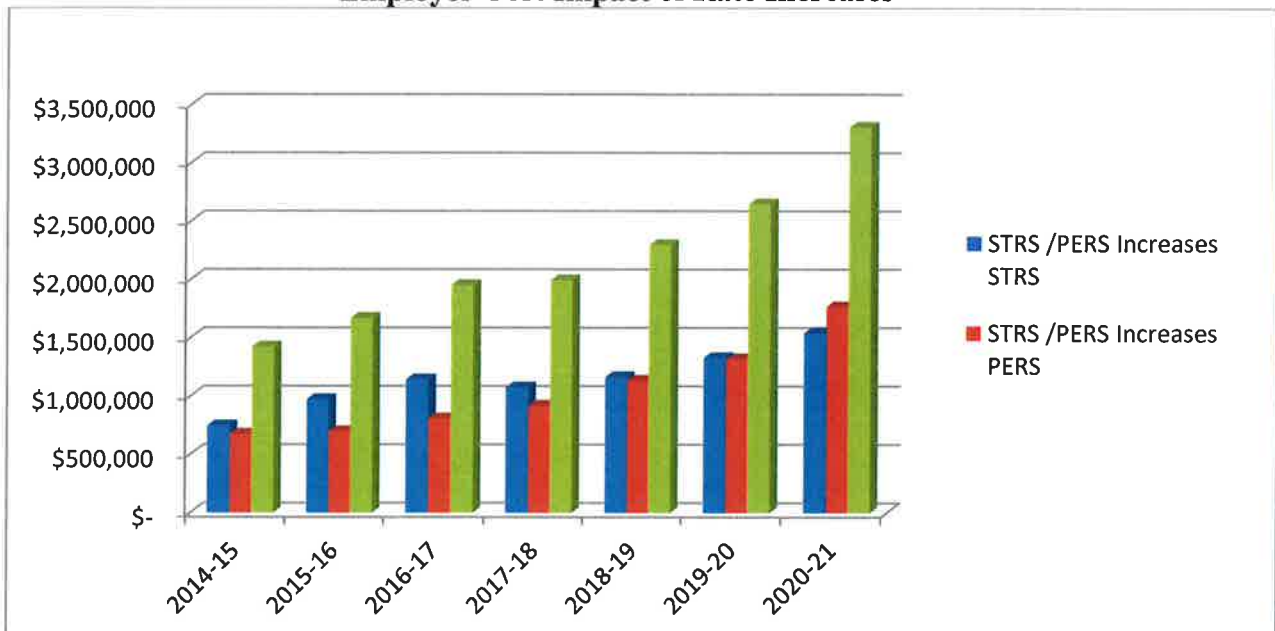
**2018-19 ADOPTED BUDGET NARRATIVE
GENERAL FUND 01 & 08 RESTRICTED AND UNRESTRICTED EXPENDITURES
BY FUNCTION
TOTAL \$26,216,323
(EXCLUDING TRANSFERS OUT TO FUND 12)**



Other Expenditure Highlights are as follows:

- Expenditures have been revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or salary increases
- Certificated, Classified, and Management FTE's have been adjusted to reflect the realignment of staff to enrollment in Community School Programs. FTE's have been adjusted to reflect current needs for the Migrant Education Program
- Statutory benefits were increased to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment
- Expenditures for books and supplies were reduced to reflect one-time carry-over expenditures and decreased grant funding
- Expenditures for services and other operating expenditures were revised as follows to reflect the most recent expenditure projections:
 - Travel and Conference Expenditures were increased
 - Dues and memberships were reduced
 - Insurance and Utilities were increased
 - Consulting Services were revised per updated agreements
- The interfund transfer to the Child Development Fund was reduced due to increased program revenues.

**State Teachers Retirement System (STRS)
Public Employees Retirement System (PERS)
Employer Cost Impact of Rate Increases**



Fiscal Year	STRS Employer Paid Rate	PERS Employer Paid Rate	Total, STRS/PERS Costs
2014-15	8.88%	11.771%	\$1,423,161
2015-16	10.73%	11.847%	\$1,669,582
2016-17	12.58%	13.888%	\$1,949,627
2017-18	14.43%	15.531%	\$1,992,468
2018-19	16.28%	18.062%	\$2,295,687
2019-20	18.13%	20.800%	\$2,645,904
2020-21	19.10%	23.500%	\$3,304,883

STRS On-Behalf Payments

A journal entry to recognize the State’s on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE’s own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

Compensation Increases for Certificated, Classified and Management Employees

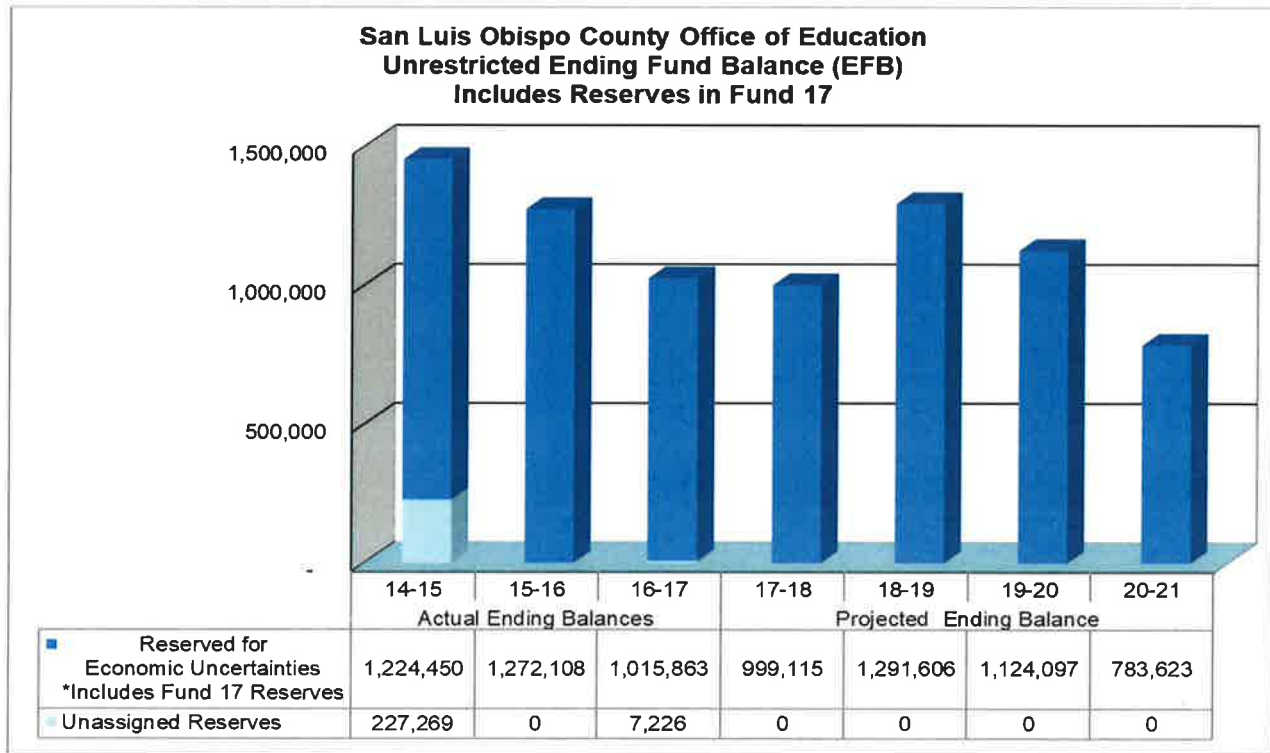
The budget reflects step movement for staff and includes all current salary settlements through June 30, 2019.

Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2017-18 fiscal year. Based on the results of this study, we continue to use a combination of “pay-as-you-go” and interest income to finance the obligation. The recent increases in health and welfare serve as a reminder that this plan depends on stable interest rates and medical costs.

RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the State-required reserve level of three percent (3%) in the current and two subsequent years. The Board’s stated objective of maintaining a five percent (5%) reserve, however, is not met in the current or two subsequent fiscal years. The chart titled “Ending Fund Balance” shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.



OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

	2017-18 Estimated Actuals	2018-19 Budget Development	Net Change
Fund 10			
Revenues:			
Federal Revenues	6,570,417	6,651,264	80,847
Other State Revenues	6,934,898	7,038,840	103,942
Other Local Revenues	-	-	-
	<u>13,505,315</u>	<u>13,690,104</u>	<u>184,789</u>
Expenditures:			
Other Outgo	13,670,313	13,690,104	19,791
Net	<u>(164,998)</u>	<u>-</u>	<u>164,998</u>
Total, Net Fund Balance Increase/Decrease			\$ (164,998)

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The fund also includes two universal preschool programs supported by the San Luis Obispo First 5 Commission.

	2017-18 Estimated Actuals	2018-19 Budget Development	Net Change
Fund 12			
Revenues:			
Federal Revenues	40,080	26,500	(13,580)
Other State Revenues	902,243	997,847	95,604
Other Local Revenues	205,975	202,831	(3,144)
Transfers In/Sources	116,817	75,931	(40,886)
	<u>1,265,115</u>	<u>1,303,109</u>	<u>37,994</u>
Expenditures:			
Certificated Salaries	373,016	384,628	(11,612)
Classified Salaries	264,523	229,732	34,791
Employee Benefits	294,551	295,012	(461)
Books & Supplies	62,300	36,623	25,677
Operating/Services	197,543	245,012	(47,469)
Other Outgo	81,379	112,102	(30,723)
	<u>1,273,312</u>	<u>1,303,109</u>	<u>(29,797)</u>
Total, Net Fund Balance Increase/Decrease			8,197

Fund 13 – Cafeteria Development Fund

This fund is used to account separately for federal, state, and local resources to operate food service program. The Cafeteria Special Revenue Fund 13 shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program.

Fund 13	2017-18 Estimated Actuals	2018-19 Budget Development	Net Change
Revenues:			
Federal Revenues	122,992	67,364	(55,628)
Other State Revenues	19,387	5,578	(13,809)
Other Local Revenues	759	50,950	50,191
Transfers In/Sources	127,576	-	(127,576)
	<u>270,714</u>	<u>123,892</u>	<u>(146,822)</u>
Expenditures:			
Classified Salaries	64,669	49,740	14,929
Employee Benefits	22,496	15,417	7,079
Books & Supplies	88,319	53,000	35,319
Operating/Services	23,659	5,735	17,924
Capital Outlay	71,571	-	71,571
	<u>199,143</u>	<u>123,892</u>	<u>146,822</u>
Total, Net Fund Balance Increase/Decrease			-

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2018-19.

Fund 16	2017-18 Estimated Actuals	2018-19 Budget Development	Net Change
Revenues:			
Other Local Revenues	12,940	-	(12,940)
	<u>12,940</u>	<u>-</u>	<u>(12,940)</u>
Expenditures:			
Transfers Out	12,940	-	12,940
	<u>12,940</u>	<u>-</u>	<u>12,940</u>
Total, Net Fund Balance Increase/Decrease			-

Fund 17 – Special Reserve Fund (Non-Capital Outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by our office and the districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap and supports the reserve for economic uncertainty.

Fund 17	2017-18 Estimated Actuals		2018-19 Budget Development	Net Change
Revenues:				
Other Local Revenues	2,772		5,000	2,228
	<u>2,772</u>		<u>5,000</u>	<u>2,228</u>
Expenditures:				
Transfers Out	34,372		5,000	29,372
	<u>34,372</u>		<u>5,000</u>	<u>29,372</u>
Total, Net Fund Balance Increase/Decrease				31,600

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office’s significant post-retiree benefit liability. The County Office currently uses “pay as you go” financing to address this liability.

Fund 20	2017-18 Estimated Actuals		2018-19 Budget Development	Net Change
Revenues:				
Other Local Revenues	15,000		18,000	3,000
	<u>15,000</u>		<u>18,000</u>	<u>3,000</u>
Expenditures:				
Transfers Out	363,639		346,304	17,335
	<u>363,639</u>		<u>346,304</u>	<u>17,335</u>
Total, Net Fund Balance Increase/Decrease				20,335

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

Fund 40	2017-18 Estimated Actuals	2018-19 Budget Development	Net Change
Revenues:			
Other Local Revenues	8,252	10,000	1,748
Transfers In/Sources	60,000	60,000	0
	<u>68,252</u>	<u>70,000</u>	<u>1,748</u>
Expenditures:			
Books & Supplies	7,238	6,800	438
Capital Outlay	356,949	392,000	(35,051)
Transfers Out	8,252	10,000	(1,748)
	<u>372,439</u>	<u>408,800</u>	<u>(36,361)</u>
Total, Net Fund Balance Increase/Decrease			(34,613)

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCFF requires districts to develop Local Control and Accountability Plans (LCAPs) in order to set annual goals for all students, and detail how funds will be spent to achieve those goals. The LCAPs must address eight state priorities: Basic Services, Implementation of Common Core State Standards, Parental Involvement, Student Achievement, Student Engagement, School Climate, Course Access, and Other Student Outcomes (defined by individual districts).

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student engagement
- Support transitions for all students, including foster and homeless youth
- Increase family/caregiver

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1, increasing opportunities for Project-Based Learning (PBL); maintaining secure and safe campuses and maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; increasing the use of technology for students and staff.

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

The implementation of PBIS which included Bronze recognition at the state level

- Individualized feedback provided to each student regarding graduation status, credits, and grades
- Implementation of Social Emotional Learning curriculum
- The incorporation of Get Focused Stay Focused into the campus schedule and curriculum
- The work done to support college-bound students in the completion of their college application, assessments, financial aid material and college enrollment
- The support offered to students in transition from the court school
- The countywide support offered to foster and homeless youth
- The engagement of families/caregivers in the educational programs/successes/challenges of the students (Parent conferences, award ceremonies, individualized meetings and the use of the Aeries student and parent portals)
- The expansion of our CTE program which includes our three pathways (Hospitality, Tourism, and Recreation; Arts, Media, and Entertainment; Education, Child Development, and Family Services)
- Offering all students an individualized learning path in Edgenuity for math and reading
- Students were assessed utilizing the NWEA MAP three times per year

SLOCOE will continue to update the LCAP outcomes as the plan progresses.

FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. After the final state budget is adopted, any necessary revisions will be incorporated into the budget and brought back for Board approval. County Office staff is pleased to present this narrative and budget for your consideration.

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2018-19 Budget Development

LCFF Grant Section FOR FISCAL YEAR 2018-19

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 74.39	30,000.00	\$ 2,231,700	
30,000 60,000	\$ 63.76	3,199.69	\$ 204,012	
60,000 140,000	\$ 53.13	-	\$ -	
140,000 "+"	\$ 42.51	-	\$ -	
				\$ 2,435,712

District Section

\$ 116,176.31 10 districts \$ 1,161,763

Base Section

\$ 697,058.70 \$ 697,059

County Operations Grant Total

\$ 4,294,534 [A]

Pupil Driven Grants - Projected 10% decline over 17-18

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,103,825
Base Grant	\$ 11,921.39	70.09	\$ 835,594	Total Supplemental \$ 337,352
Supplemental (35%)	\$ 4,172.49			Total Concentration \$ 144,183
Estimated ELL / FRM %	<input type="text" value="83.25%"/>	58.35	\$ 243,471	
Concentration	33.25%	23.31	\$ 97,242	
				\$ 1,176,308

Court School Grant

Base Grant	\$ 11,921.39	22.50	\$ 268,231	
Supplemental (35%)	\$ 4,172.49			
Estimated ELL / FRM %	100.00%	22.50	\$ 93,881	
Concentration	50.00%	11.25	\$ 46,941	
				\$ 409,053

Pupil Driven Grants Total

\$ 1,585,361 [B]

Subtotal Local Control Funding Formula Grant Target

\$ 5,879,895 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="\$ (4,502,808)"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 19,203.69	10 districts	\$ 192,037
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 192,037
Total LCFF STATE AID			<u>\$ 1,008,822</u>
Estimated LCFF Funding			<u>\$ 6,888,717</u> [R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

no growth
in ADA

2018-19 Budget Development

LCFF Grant Section FOR FISCAL YEAR 2019-20

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 76.30	30,000.00	\$ 2,289,000	
30,000 60,000	\$ 65.40	3,199.69	\$ 209,260	
60,000 140,000	\$ 54.50	-	\$ -	
140,000 "+"	\$ 43.60	-	\$ -	

\$ 2,498,260

District Section

\$ 119,162.04 10 districts \$ 1,191,620

Base Section

\$ 714,973.11 \$ 714,973

County Operations Grant Total

\$ 4,404,853 [A]

Pupil Driven Grants - Projected .05% decline over 18-19

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 12,227.77	66.59	\$ 814,215	Total Base \$ 1,089,340
Supplemental (35%)	\$ 4,279.72			Total Supplemental \$ 333,536
Estimated ELL / FRM %	83.25%	55.43	\$ 237,242	Total Concentration \$ 142,901
Concentration	33.25%	22.14	\$ 94,754	
				\$ 1,146,212

Court School Grant

Base Grant	\$ 12,227.77	22.50	\$ 275,125	Declining enrollment
Supplemental (35%)	\$ 4,279.72			
Estimated ELL / FRM %	100.00%	22.50	\$ 96,294	
Concentration	50.00%	11.25	\$ 48,147	

\$ 419,565

Pupil Driven Grants Total

\$ 1,565,777 [B]

Subtotal Local Control Funding Formula Grant Target

\$ 5,970,630 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,431,823)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 19,697.22	10 districts	\$ 196,972
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 196,972
Total LCFF STATE AID			\$ 1,013,757
Estimated LCFF Funding			\$ 6,984,387 [R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

no growth
in ADA

2018-19 Budget Development

LCFF Grant Section FOR FISCAL YEAR 2020-21

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 78.34	30,000.00	\$ 2,350,200	
30,000 60,000	\$ 67.15	3,199.69	\$ 214,859	
60,000 140,000	\$ 55.96	-	\$ -	
140,000 "+"	\$ 44.76	-	\$ -	

\$ 2,565,059

District Section

\$ 119,278.22 10 districts \$ 1,192,782

Base Section

\$ 715,670.17 \$ 715,670

County Operations Grant Total

\$ 4,473,512 [A]

Pupil Driven Grants - Projected .05% decline over 19-20

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,118,425
Base Grant	\$ 12,554.25	66.59	\$ 835,955	Total Supplemental \$ 342,441
Supplemental (35%)	\$ 4,393.99			Total Concentration \$ 146,717
Estimated ELL / FRM %	83.25%	55.43	\$ 243,576	
Concentration	33.25%	22.14	\$ 97,284	
				\$ 1,176,816

Court School Grant

Base Grant	\$ 12,554.25	22.50	\$ 282,471	
Supplemental (35%)	\$ 4,393.99			Declining enrollment
Estimated ELL / FRM %	100.00%	22.50	\$ 98,865	
Concentration	50.00%	11.25	\$ 49,432	
				\$ 430,768

Pupil Driven Grants Total

\$ 1,607,583 [B]

Subtotal Local Control Funding Formula Grant Target

\$ 6,081,095 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes			\$ (4,321,358)	[L]
Guaranteed State Aid				
total categorical hold harmless	\$	816,785		
Less: ROP paid with taxes	\$	-		
H-to-S Transportation	\$	-		
TIIG	\$	-		
Guaranteed Minimum State Aid			\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid			\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target				
Current Year Allowance	\$ 19,729.60	10 districts	\$ 197,296	
Current Year EC 2575.1 Minimum Allowance			\$ 80,000	
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 197,296	
Total LCFF STATE AID			\$ 1,014,081	
Estimated LCFF Funding			\$ 7,095,176	[R] = [K + Q]

SSC School District and Charter School Financial Projection Dashboard 2018-19 May Revision

This version of SSC's Financial Projection Dashboard is based on the 2018-19 May Revision. We have updated the Local Control Funding Formula (LCFF) factors. We have also updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Initial Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 3.00%	\$216	\$219	\$226	\$261
2018-19 Base Grants	\$7,409	\$7,520	\$7,744	\$8,973

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,409	\$7,520	\$7,744	\$8,973
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$771	–	–	\$233
2018-19 Adjusted Base Grants	\$8,180	\$7,520	\$7,744	\$9,206
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	45.17%	100.00%	–	–	–
Department of Finance Gap Funding Percentage	45.17%	100.00%	–	–	–
Gap Funding Percentage (as of May Revise)	43.97%	100.00%	–	–	–
COLA ¹	1.56%	3.00% ²	2.57%	2.67%	2.90%

PLANNING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share ³	1.56%	2.71%	2.57%	2.67%	2.90%
California CPI	3.37%	3.58%	3.36%	3.23%	2.94%
California Lottery	Unrestricted per ADA \$146	\$146	\$146	\$146	\$146
	Restricted per ADA \$48	\$48	\$48	\$48	\$48
Mandate Block Grant (District)	Grades K-8 per ADA \$30.34	\$31.16	\$31.16	\$31.16	\$31.16
	Grades 9-12 per ADA \$58.25	\$59.83	\$59.83	\$59.83	\$59.83
Mandate Block Grant (Charter)	Grades K-8 per ADA \$15.90	\$16.33	\$16.33	\$16.33	\$16.33
	Grades 9-12 per ADA \$44.04	\$45.23	\$45.23	\$45.23	\$45.23
One-Time Discretionary Funds per ADA	\$147	\$344	–	–	–
Interest Rate for Ten-Year Treasuries	2.59%	3.15%	3.40%	3.50%	3.40%
CalPERS Employer Rate (projected) ⁴	15.531%	18.062%	20.8%	23.5%	24.6%
CalSTRS Employer Rate (statutory)	14.43%	16.28%	18.13%	19.10%	19.10%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$67,000	0 to 300
The greater of 4% or \$67,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Target for LCFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

²Includes statutory COLA of 2.71% plus an additional 0.29% represented by an additional \$166 million appropriated above LCFF targets

³Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant

⁴Rate is final for 2017-18 and 2018-19 fiscal years

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	18,000.00	20.0%
5) TOTAL, REVENUES			15,000.00	18,000.00	20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	18,000.00	20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	363,639.00	346,304.00	-4.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(363,639.00)	(346,304.00)	-4.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(348,639.00)	(328,304.00)	-5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,690,445.23	1,341,806.23	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,690,445.23	1,341,806.23	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,690,445.23	1,341,806.23	-20.6%
2) Ending Balance, June 30 (E + F1e)			1,341,806.23	1,013,502.23	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,341,806.23	1,013,502.23	-24.5%
Fund 20 Postemployment Benefits	0000	9780		1,013,502.23	
Post Employment Pay As You Go	0000	9780	1,341,806.23		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,693,252.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,705,727.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,705,727.69		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	15,000.00	18,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	18,000.00	20.0%
TOTAL, REVENUES			15,000.00	18,000.00	20.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	363,639.00	346,304.00	-4.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			363,639.00	346,304.00	-4.8%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(363,639.00)	(346,304.00)	-4.8%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	18,000.00	20.0%
5) TOTAL REVENUES			15,000.00	18,000.00	20.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,000.00	18,000.00	20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	363,639.00	346,304.00	-4.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(363,639.00)	(346,304.00)	-4.8%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(348,639.00)	(328,304.00)	-5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,690,445.23	1,341,806.23	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,690,445.23	1,341,806.23	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,690,445.23	1,341,806.23	-20.6%
2) Ending Balance, June 30 (E + F1e)			1,341,806.23	1,013,502.23	-24.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,341,806.23	1,013,502.23	-24.5%
Fund 20 Postemployment Benefits	0000	9780		1,013,502.23	
Post Employment Pay As You Go	0000	9780	1,341,806.23		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

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

Public Hearing: _____ Adoption Date: June 28, 2018

Place: San Luis Obispo County Office of Ed Signed: _____
Date: June 21, 2018 Clerk/Secretary of the County Board
Time: 1:30 p.m. (Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Abbey
Title: Director of Fiscal
Telephone: 805-782-7212
E-mail: mabbey@slocoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. James Brescia
Chief Business Official's Name: Dr. Sheldon Smith
CBO's Title: Assistant Superintendent
CBO's Telephone: 805-782-7210

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Jun 28, 2018
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

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

Date of Meeting: Jun 28, 2018

For additional information on this certification, please contact:

Name: Melissa Abbey

Title: Director of Fiscal Services

Telephone: 805-782-7212

E-mail: mabbey@slococoe.org

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,430,458.00	379,451.00	11,809,909.00	6,911,819.00	371,506.00	7,283,325.00	-38.3%
2) Federal Revenue		8100-8299	0.00	4,093,482.00	4,093,482.00	0.00	3,805,867.00	3,805,867.00	-7.0%
3) Other State Revenue		8300-8599	230,565.00	8,096,693.00	8,327,258.00	1,103,171.00	5,476,646.00	6,579,817.00	-21.0%
4) Other Local Revenue		8600-8799	3,283,385.00	6,400,620.47	9,684,005.47	3,148,143.00	4,687,542.00	7,835,685.00	-19.1%
5) TOTAL REVENUES			14,944,408.00	18,970,246.47	33,914,654.47	11,163,133.00	14,341,561.00	25,504,694.00	-24.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,783,771.00	3,736,560.60	5,520,331.60	1,243,390.00	4,030,172.00	5,273,562.00	-4.5%
2) Classified Salaries		2000-2999	4,016,689.00	2,201,831.00	6,218,520.00	4,087,305.00	2,571,522.00	6,658,827.00	7.1%
3) Employee Benefits		3000-3999	2,146,638.00	2,680,582.00	4,827,220.00	2,057,840.00	2,808,943.00	4,866,783.00	0.8%
4) Books and Supplies		4000-4999	459,611.03	464,393.79	924,004.82	387,836.00	426,090.00	813,926.00	-11.9%
5) Services and Other Operating Expenditures		5000-5999	2,561,872.57	8,165,226.92	10,727,099.49	3,028,074.00	4,628,182.00	7,656,256.00	-28.6%
6) Capital Outlay		6000-6999	16,285.00	633,978.00	650,263.00	24,000.00	632,403.00	656,403.00	0.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,765,154.00 (1,348,173.47)	448,235.00	4,213,389.00 (81,379.00)	0.00 (805,161.00)	402,668.00 693,059.00	402,668.00 (112,102.00)	-90.4% 37.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,401,847.13	19,597,601.78	32,999,448.91	10,023,284.00	16,193,039.00	26,216,323.00	-20.6%
9) TOTAL EXPENDITURES			1,542,560.87	(627,355.31)	915,205.56	1,139,849.00	(1,851,478.00)	(711,629.00)	-177.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	408,204.00	0.00	408,204.00	361,304.00	0.00	361,304.00	-11.5%
b) Transfers Out		7600-7629	147,362.64	157,030.00	304,392.64	75,931.00	60,000.00	135,931.00	-55.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,089,014.90)	1,089,015.27	0.37	(1,324,292.00)	1,324,292.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(828,173.54)	931,985.27	103,811.73	(1,038,919.00)	1,264,292.00	225,373.00	117.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			714,387.33	304,629.96	1,019,017.29	100,930.00	(587,186.00)	(486,256.00)	-147.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	4,860,771.95	1,195,470.04	6,056,241.99	5,575,159.28	1,500,100.00	7,075,259.28	16.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			4,860,771.95	1,195,470.04	6,056,241.99	5,575,159.28	1,500,100.00	7,075,259.28	16.8%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			4,860,771.95	1,195,470.04	6,056,241.99	5,575,159.28	1,500,100.00	7,075,259.28	16.8%
e) Adjusted Beginning Balance (F1c + F1d)			5,575,159.28	1,500,100.00	7,075,259.28	5,676,089.28	912,914.00	6,589,003.28	-6.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	25,725.00	0.00	25,725.00	25,725.00	0.00	25,725.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	122,015.95	40.00	122,055.95	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,500,060.00	1,500,060.00	0.00	912,914.00	912,914.00	-39.1%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	4,502,808.00	0.00	4,502,808.00	4,502,808.00	0.00	4,502,808.00	-2.4%
Other Assignments		9780							
17/18 PRYR Excess Property Taxes	0000	9780	4,502,808.00		4,502,808.00	4,502,808.00		4,502,808.00	
Estimated Interfund Transfer to Fund 13	0000	9780							
17/18 Excess Property Taxes	0000	9780	31,218.00		31,218.00				
18/19 SESLOC funds budgeted in 18/19	0000	9780	10,000.00		10,000.00				
18/19 Future Action	0000	9780	122,076.00		122,076.00				
17/18 Prepaid expenditures	0000	9780							
e) Unassigned/Unappropriated		9789	761,376.38	0.00	761,376.38	1,096,606.33	0.00	1,096,606.33	44.0%
Reserve for Economic Uncertainties		9790	(0.05)	0.00	(0.05)	(0.05)	0.00	(0.05)	0.0%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash		9110						
a) in County Treasury		9111	6,360,773.32	397,570.21	6,758,343.53			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	2,533.39	0.00	2,533.39			
c) in Revolving Cash Account		9135	25,725.00	0.00	25,725.00			
d) with Fiscal Agent/Trustee		9140	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00			
2) Investments		9200	0.00	0.00	0.00			
3) Accounts Receivable		9290	5,583.66	73,724.06	79,307.72			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	83,320.02	0.00	83,320.02			
6) Stores		9330	0.00	0.00	0.00			
7) Prepaid Expenditures		9340	122,015.95	40.00	122,055.95			
8) Other Current Assets			0.00	0.00	0.00			
9) TOTAL ASSETS			6,599,951.34	471,334.27	7,071,285.61			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	779,655.24	2,770.95	782,426.19			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			779,655.24	2,770.95	782,426.19			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (J6 + J2)	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			5,820,296.10	468,563.32	6,288,859.42				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,003,755.00	0.00	1,003,755.00	1,008,822.00	0.00	1,008,822.00	0.5%
Education Protection Account State Aid - Current Year		8012	24,250.00	0.00	24,250.00	23,102.00	0.00	23,102.00	-4.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	156,740.00	0.00	156,740.00	(4,365,818.00)	0.00	(4,365,818.00)	-2885.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	20,860,739.00	0.00	20,860,739.00	20,860,739.00	0.00	20,860,739.00	0.0%
Unsecured Roll Taxes		8042	431,462.00	0.00	431,462.00	431,462.00	0.00	431,462.00	0.0%
Prior Years' Taxes		8043	(9,637.00)	0.00	(9,637.00)	(9,637.00)	0.00	(9,637.00)	0.0%
Supplemental Taxes		8044	224,818.00	0.00	224,818.00	224,818.00	0.00	224,818.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	84,955.00	0.00	84,955.00	84,955.00	0.00	84,955.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,777,082.00	0.00	22,777,082.00	18,258,443.00	0.00	18,258,443.00	-19.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(11,346,624.00)	379,451.00	(10,967,173.00)	(11,346,624.00)	371,506.00	(10,975,118.00)	0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			11,430,458.00	379,451.00	11,809,909.00	6,911,819.00	371,506.00	7,283,325.00	-38.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	22,848.00	22,848.00	0.00	56,327.00	56,327.00	146.5%
Special Education Discretionary Grants		8182	0.00	560,859.00	560,859.00	0.00	517,076.00	517,076.00	-7.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	427,235.00	427,235.00	0.00	381,668.00	381,668.00	-10.7%
Title I, Part A, Basic	3010	8290		527,334.00	527,334.00		427,806.00	427,806.00	-18.9%
Title I, Part D, Local Delinquent Programs	3025	8290		97,360.00	97,360.00		87,624.00	87,624.00	-10.0%
Title II, Part A, Educator Quality	4035	8290		15,634.00	15,634.00		14,701.00	14,701.00	-6.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		14,524.00	14,524.00			8,898.00	8,898.00	-38.7%
Public Charter Schools Grant Program (PCSGP);	4610	8290		0.00	0.00			0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630									
Other NCLB / Every Student Succeeds Act		8290		2,389,024.00	2,389,024.00			2,311,767.00	2,311,767.00	-3.2%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	38,664.00	38,664.00	0.00	0.00	0.00	0.00	-100.0%
TOTAL FEDERAL REVENUE			0.00	4,093,482.00	4,093,482.00	0.00	0.00	3,805,867.00	3,805,867.00	-7.0%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		1,212,415.00	1,212,415.00			1,160,511.00	1,160,511.00	-4.3%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	543,191.00	543,191.00	0.00	0.00	543,191.00	543,191.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements										
Lottery - Unrestricted and Instructional Materials			66,862.00	0.00	66,862.00	89,484.00	0.00	0.00	89,484.00	33.8%
Tax Relief Subventions			18,481.00	5,775.00	24,256.00	16,071.00	5,089.00	21,160.00	21,160.00	-12.8%
Restricted Levies - Other										
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		99,297.00	99,297.00			135,000.00	135,000.00	36.0%
California Clean Energy Jobs Act	6230	8590		214,459.00	214,459.00			0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		180,446.00	180,446.00			120,525.00	120,525.00	-33.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	145,222.00	5,841,110.00	5,986,332.00	997,616.00	3,512,330.00	4,509,946.00	4,509,946.00	-24.7%
TOTAL, OTHER STATE REVENUE			230,565.00	8,096,693.00	8,327,258.00	1,103,171.00	5,476,646.00	6,579,817.00	6,579,817.00	-21.0%

Description	2017-18 Estimated Actuals		2018-19 Budget			% Diff Column C & F			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	365,442.00	0.00	365,442.00	365,000.00	0.00	365,000.00	-0.1%
Community Redevelopment Funds									
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	30,000.00	0.00	30,000.00	35,431.00	0.00	35,431.00	18.1%
Leases and Rentals		8650	258,245.00	0.00	258,245.00	268,183.00	0.00	268,183.00	3.8%
Interest		8660	45,000.00	7,743.00	52,743.00	75,000.00	10,000.00	85,000.00	61.2%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	501,761.00	697,381.00	1,199,142.00	555,302.00	592,967.00	1,148,269.00	-4.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,835,914.00	(1,790.00)	1,834,124.00	1,576,954.00	0.00	1,576,954.00	-14.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	247,023.00	908,586.00	1,155,609.00	272,273.00	295,641.00	567,914.00	-50.9%
Tuition		8710	0.00	4,788,700.47	4,788,700.47	0.00	3,788,934.00	3,788,934.00	-20.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,283,355.00	6,400,620.47	9,684,005.47	3,148,143.00	4,687,542.00	7,835,685.00	-19.1%
TOTAL, REVENUES			14,944,408.00	18,970,246.47	33,914,654.47	11,163,133.00	14,341,561.00	25,504,694.00	-24.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	773,109.00	1,980,982.60	2,754,091.60	295,442.00	2,221,509.00	2,516,951.00	-8.6%
Certificated Pupil Support Salaries		1200	45,983.00	226,927.00	272,910.00	45,983.00	233,641.00	279,624.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	914,058.00	867,100.00	1,781,158.00	857,036.00	909,187.00	1,766,223.00	-0.8%
Other Certificated Salaries		1900	50,621.00	661,551.00	712,172.00	44,929.00	665,835.00	710,764.00	-0.2%
TOTAL, CERTIFICATED SALARIES			1,783,771.00	3,736,560.60	5,520,331.60	1,243,390.00	4,030,172.00	5,273,562.00	-4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,407.00	485,367.00	487,774.00	56,157.00	388,081.00	444,238.00	-8.9%
Classified Support Salaries		2200	297,129.00	410,543.00	707,672.00	288,169.00	492,478.00	780,647.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	1,358,634.00	203,813.00	1,562,447.00	1,374,561.00	248,954.00	1,623,515.00	3.9%
Clerical, Technical and Office Salaries		2400	2,029,040.00	563,210.00	2,592,250.00	2,085,821.00	794,958.00	2,880,779.00	11.1%
Other Classified Salaries		2900	329,479.00	538,898.00	868,377.00	282,597.00	647,051.00	929,648.00	7.1%
TOTAL, CLASSIFIED SALARIES			4,016,689.00	2,201,831.00	6,218,520.00	4,087,305.00	2,571,522.00	6,658,827.00	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	240,302.00	834,039.00	1,074,341.00	195,956.00	967,445.00	1,163,401.00	8.3%
PERS		3201-3202	596,257.00	321,870.00	918,127.00	704,667.00	427,619.00	1,132,286.00	23.3%
OASDI/Medicare/Alternative		3301-3302	76,255.00	83,073.00	159,328.00	74,571.00	93,217.00	167,788.00	5.3%
Health and Welfare Benefits		3401-3402	722,843.00	741,596.00	1,464,439.00	644,561.00	889,077.00	1,533,638.00	4.7%
Unemployment Insurance		3501-3502	3,775.00	2,852.00	6,627.00	2,597.00	3,169.00	5,766.00	-13.0%
Workers' Compensation		3601-3602	269,845.00	285,969.00	555,814.00	246,325.00	306,692.00	553,017.00	-0.5%
OPEB, Allocated		3701-3702	237,361.00	411,183.00	648,544.00	189,163.00	121,724.00	310,887.00	-52.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,146,638.00	2,680,582.00	4,827,220.00	2,057,840.00	2,808,943.00	4,866,783.00	0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	290.00	66,299.08	66,589.08	2,090.00	11,000.00	13,090.00	-80.3%
Books and Other Reference Materials		4200	0.00	1,665.00	1,665.00	0.00	2,644.00	2,644.00	58.8%
Materials and Supplies		4300	352,900.03	367,518.71	720,418.74	280,246.00	399,266.00	679,512.00	-5.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	16,421.00	28,911.00	45,332.00	15,500.00	13,180.00	28,680.00	-36.7%
Food		4700	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			459,611.03	464,393.79	924,004.82	387,836.00	426,090.00	813,926.00	-11.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,670,266.00	2,670,266.00	0.00	1,449,235.00	1,449,235.00	-45.7%
Travel and Conferences		5200	157,372.00	346,791.00	504,163.00	141,173.00	314,696.00	455,869.00	-9.6%
Dues and Memberships		5300	63,283.00	65,317.50	128,600.50	57,247.00	56,618.00	113,865.00	-11.5%
Insurance		5400 - 5450	48,875.00	7,779.00	56,654.00	49,853.00	8,279.00	58,132.00	2.6%
Operations and Housekeeping Services		5500	238,913.00	120,402.00	359,315.00	247,700.00	136,355.00	384,055.00	6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,447.00	180,238.00	457,685.00	275,340.00	181,215.00	456,555.00	-0.2%
Transfers of Direct Costs		5710	(94,407.00)	94,407.00	0.00	(91,212.00)	91,212.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,816.40)	0.00	(2,816.40)	(2,800.00)	0.00	(2,800.00)	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	1,663,862.97	4,642,882.42	6,306,745.39	2,216,108.00	2,351,475.00	4,567,583.00	-27.6%
Communications		5900	209,343.00	37,144.00	246,487.00	134,665.00	39,097.00	173,762.00	-29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,561,872.57	8,165,226.92	10,727,099.49	3,028,074.00	4,628,182.00	7,656,256.00	-28.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	2,249.00	20,670.00	22,919.00	0.00	500,000.00	500,000.00	2081.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	273,578.00	273,578.00	0.00	72,000.00	72,000.00	-73.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	310,494.00	315,494.00	15,000.00	60,403.00	75,403.00	-76.1%
Equipment Replacement		6500	9,036.00	29,236.00	38,272.00	9,000.00	0.00	9,000.00	-76.5%
TOTAL CAPITAL OUTLAY			16,285.00	633,978.00	650,263.00	24,000.00	632,403.00	656,403.00	0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	427,235.00	427,235.00	0.00	381,668.00	381,668.00	-10.7%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	3,765,154.00	0.00	3,765,154.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	21,000.00	21,000.00	0.00	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,765,154.00	448,235.00	4,213,389.00	0.00	402,668.00	402,668.00	-90.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,266,794.47)	1,266,794.47	0.00	(693,059.00)	693,059.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(81,379.00)	0.00	(81,379.00)	(112,102.00)	0.00	(112,102.00)	37.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,348,173.47)	1,266,794.47	(81,379.00)	(805,161.00)	693,059.00	(112,102.00)	37.8%
TOTAL, EXPENDITURES			13,401,847.13	19,597,601.78	32,999,448.91	10,023,284.00	16,193,039.00	26,216,323.00	-20.6%

Description	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	408,204.00	0.00	408,204.00	361,304.00	0.00	361,304.00	-11.5%
(a) TOTAL, INTERFUND TRANSFERS IN	408,204.00	0.00	408,204.00	361,304.00	0.00	361,304.00	-11.5%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	116,816.64	0.00	116,816.64	75,931.00	0.00	75,931.00	-35.0%
To: Special Reserve Fund	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	30,546.00	97,030.00	127,576.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	147,362.64	157,030.00	304,392.64	75,931.00	60,000.00	135,931.00	-55.3%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,192,124.90)	1,192,124.90	0.00	(945,296.00)	945,296.00	0.00	0.0%
Contributions from Restricted Revenues		8990	103,110.00	(103,109.63)	0.37	(378,996.00)	378,996.00	0.00	-100.0%
(e) TOTAL CONTRIBUTIONS			(1,089,014.90)	1,089,015.27	0.37	(1,324,292.00)	1,324,292.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(828,173.54)	931,985.27	103,811.73	(1,038,919.00)	1,264,292.00	225,373.00	117.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,430,458.00	379,451.00	11,809,909.00	6,911,819.00	371,506.00	7,283,325.00	-38.3%
2) Federal Revenue		8100-8299	0.00	4,093,482.00	4,093,482.00	0.00	3,805,867.00	3,805,867.00	-7.0%
3) Other State Revenue		8300-8599	230,565.00	8,096,693.00	8,327,258.00	1,103,171.00	5,476,646.00	6,579,817.00	-21.0%
4) Other Local Revenue		8600-8799	3,283,385.00	6,400,620.47	9,684,005.47	3,148,143.00	4,687,542.00	7,835,685.00	-19.1%
5) TOTAL REVENUES			14,944,408.00	18,970,246.47	33,914,654.47	11,163,133.00	14,341,561.00	25,504,694.00	-24.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,030,634.00	7,699,192.31	8,729,826.31	471,513.00	5,631,287.00	6,102,800.00	-30.1%
2) Instruction - Related Services	2000-2999		2,211,830.00	5,604,335.00	7,816,165.00	2,483,473.00	5,271,527.00	7,755,000.00	-0.8%
3) Pupil Services	3000-3999		538,176.00	2,608,588.00	3,146,764.00	611,697.00	2,614,457.00	3,226,154.00	2.5%
4) Ancillary Services	4000-4999		771,220.00	2,875.00	774,095.00	718,331.00	0.00	718,331.00	-7.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		168,356.00	0.00	168,356.00	171,011.00	0.00	171,011.00	1.6%
7) General Administration	7000-7999		3,810,729.53	1,789,736.47	5,600,466.00	4,397,023.00	720,410.00	5,117,433.00	-8.6%
8) Plant Services	8000-8999		1,105,747.60	1,444,640.00	2,550,387.60	1,170,236.00	1,552,690.00	2,722,926.00	6.8%
9) Other Outgo	9000-9999	Except 7600-7699	3,765,154.00	448,235.00	4,213,389.00	0.00	402,668.00	402,668.00	-90.4%
10) TOTAL EXPENDITURES			13,401,847.13	19,597,601.78	32,999,448.91	10,023,284.00	16,193,039.00	26,216,323.00	-20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,542,560.87	(627,355.31)	915,205.56	1,139,849.00	(1,851,478.00)	(711,629.00)	-177.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	408,204.00	0.00	408,204.00	361,304.00	0.00	361,304.00	-11.5%
b) Transfers Out		7600-7629	147,362.64	157,030.00	304,392.64	75,931.00	60,000.00	135,931.00	-55.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,089,014.90)	1,089,015.27	0.37	(1,324,292.00)	1,324,292.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(828,173.54)	931,985.27	103,811.73	(1,038,919.00)	1,264,292.00	225,373.00	117.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			714,387.33	304,629.96	1,019,017.29	100,930.00	(587,186.00)	(486,256.00)	-147.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	4,860,771.95	1,195,470.04	6,056,241.99	5,575,159.28	1,500,100.00	7,075,259.28	16.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			4,860,771.95	1,195,470.04	6,056,241.99	5,575,159.28	1,500,100.00	7,075,259.28	16.8%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			4,860,771.95	1,195,470.04	6,056,241.99	5,575,159.28	1,500,100.00	7,075,259.28	16.8%
e) Adjusted Beginning Balance (F1c + F1d)			5,575,159.28	1,500,100.00	7,075,259.28	5,676,089.28	912,914.00	6,589,003.28	-6.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	25,725.00	0.00	25,725.00	25,725.00	0.00	25,725.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	122,015.95	40.00	122,055.95	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,500,060.00	1,500,060.00	0.00	912,914.00	912,914.00	-39.1%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,666,042.00	0.00	4,666,042.00	4,553,758.00	0.00	4,553,758.00	-2.4%
17/18 PRYR Excess Property Taxes	0000	9780				4,502,808.00		4,502,808.00	
Estimated Interfund Transfer to Fund 13	0000	9780				50,950.00		50,950.00	
17/18 Excess Property Taxes	0000	9780	4,502,808.00		4,502,808.00				
18/19 SESLOC funds budgeted in 18/19	0000	9780	31,218.00		31,218.00				
18/19 Future Action	0000	9780	10,000.00		10,000.00				
17/18 Prepaid expenditures	0000	9780	122,016.00		122,016.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	761,376.38	0.00	761,376.38	1,096,606.33	0.00	1,096,606.33	44.0%
Unassigned/Unappropriated Amount		9790	(0.05)	0.00	(0.05)	(0.05)	0.00	(0.05)	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
3010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	1.00
5640	Medi-Cal Billing Option	42,058.11	42,058.11
6500	Special Education	211,135.06	211,275.06
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	19,149.04	19,149.04
6512	Special Ed: Mental Health Services	0.21	0.21
7810	Other Restricted State	576,633.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	0.12	0.12
9010	Other Restricted Local	651,084.46	640,430.46
Total, Restricted Balance		1,500,060.00	912,914.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,570,417.00	6,651,264.00	1.2%
3) Other State Revenue		8300-8599	6,934,898.00	7,038,840.00	1.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,505,315.00	13,690,104.00	1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,670,313.00	13,690,104.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,670,313.00	13,690,104.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(164,998.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(164,998.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,994.29	(3.71)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,994.29	(3.71)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,994.29	(3.71)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(3.71)	(3.71)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.11	0.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3.82)	(3.82)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,050,073.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	129,042.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,179,115.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,179,115.07		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	6,570,417.00	6,651,264.00	1.2%
TOTAL, FEDERAL REVENUE			6,570,417.00	6,651,264.00	1.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	5,373,435.00	5,507,377.00	2.5%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	1,561,463.00	1,531,463.00	-1.9%
TOTAL, OTHER STATE REVENUE			6,934,898.00	7,038,840.00	1.5%
OTHER LOCAL REVENUE					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources					
		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools					
		8791	0.00	0.00	0.0%
From County Offices					
		8792	0.00	0.00	0.0%
From JPAs					
		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			13,505,315.00	13,690,104.00	1.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,109,032.00	8,163,250.00	0.7%
To County Offices		7212	22,848.00	19,477.00	-14.8%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,538,433.00	5,507,377.00	-0.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,670,313.00	13,690,104.00	0.1%
TOTAL, EXPENDITURES			13,670,313.00	13,690,104.00	0.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,570,417.00	6,651,264.00	1.2%
3) Other State Revenue		8300-8599	6,934,898.00	7,038,840.00	1.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,505,315.00	13,690,104.00	1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,670,313.00	13,690,104.00	0.1%
10) TOTAL, EXPENDITURES			13,670,313.00	13,690,104.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(164,998.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(164,998.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,994.29	(3.71)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,994.29	(3.71)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,994.29	(3.71)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(3.71)	(3.71)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.11	0.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3.82)	(3.82)	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6500	Special Education	0.11	0.11
Total, Restricted Balance		0.11	0.11

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,080.00	26,500.00	-33.9%
3) Other State Revenue		8300-8599	902,243.00	997,847.00	10.6%
4) Other Local Revenue		8600-8799	205,975.15	202,831.00	-1.5%
5) TOTAL REVENUES			1,148,298.15	1,227,178.00	6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	373,016.00	384,628.00	3.1%
2) Classified Salaries		2000-2999	264,522.50	229,732.00	-13.2%
3) Employee Benefits		3000-3999	294,551.34	295,012.00	0.2%
4) Books and Supplies		4000-4999	62,300.20	36,623.00	-41.2%
5) Services and Other Operating Expenditures		5000-5999	197,543.40	245,012.00	24.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	81,379.00	112,102.00	37.8%
9) TOTAL EXPENDITURES			1,273,312.44	1,303,109.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(125,014.29)	(75,931.00)	-39.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	116,816.64	75,931.00	-35.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			116,816.64	75,931.00	-35.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,197.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,197.20	(0.45)	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,197.20	(0.45)	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,197.20	(0.45)	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.45)	(0.45)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64,882.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,238.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			75,121.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	15,952.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,952.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			59,168.99		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	33,731.00	26,500.00	-21.4%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,349.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			40,080.00	26,500.00	-33.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,100.00	2,400.00	-22.6%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	739,973.00	992,947.00	34.2%
All Other State Revenue	All Other	8590	159,170.00	2,500.00	-98.4%
TOTAL, OTHER STATE REVENUE			902,243.00	997,847.00	10.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	303.00	300.00	-1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	158,011.00	168,504.00	6.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	47,661.15	34,027.00	-28.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			205,975.15	202,831.00	-1.5%
TOTAL, REVENUES			1,148,298.15	1,227,178.00	6.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	276,912.00	286,236.00	3.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	96,104.00	98,392.00	2.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			373,016.00	384,628.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	116,524.50	104,122.00	-10.6%
Classified Support Salaries		2200	94,163.00	83,507.00	-11.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,835.00	42,103.00	-21.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			264,522.50	229,732.00	-13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	45,931.00	63,076.00	37.3%
PERS		3201-3202	51,332.00	40,662.00	-20.8%
OASDI/Medicare/Alternative		3301-3302	9,094.33	8,879.00	-2.4%
Health and Welfare Benefits		3401-3402	124,297.00	114,025.00	-8.3%
Unemployment Insurance		3501-3502	284.49	310.00	9.0%
Workers' Compensation		3601-3602	29,594.52	29,087.00	-1.7%
OPEB, Allocated		3701-3702	34,018.00	38,973.00	14.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			294,551.34	295,012.00	0.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,800.20	17,623.00	-58.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	19,500.00	19,000.00	-2.6%
TOTAL, BOOKS AND SUPPLIES			62,300.20	36,623.00	-41.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	129,170.00	0.00	-100.0%
Travel and Conferences		5200	7,652.00	5,400.00	-29.4%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,364.00	21,550.00	11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,924.00	9,279.00	217.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,816.40	2,800.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	33,305.00	203,994.00	512.5%
Communications		5900	2,212.00	1,889.00	-14.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,543.40	245,012.00	24.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	81,379.00	112,102.00	37.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			81,379.00	112,102.00	37.8%
TOTAL, EXPENDITURES			1,273,312.44	1,303,109.00	2.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	116,816.64	75,931.00	-35.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			116,816.64	75,931.00	-35.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			116,816.64	75,931.00	-35.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,080.00	26,500.00	-33.9%
3) Other State Revenue		8300-8599	902,243.00	997,847.00	10.6%
4) Other Local Revenue		8600-8799	205,975.15	202,831.00	-1.5%
5) TOTAL, REVENUES			1,148,298.15	1,227,178.00	6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		21,437.00	20,800.00	-3.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		999,540.84	1,004,628.00	0.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		81,379.00	112,102.00	37.8%
8) Plant Services	8000-8999		170,955.60	165,579.00	-3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,273,312.44	1,303,109.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(125,014.29)	(75,931.00)	-39.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	116,816.64	75,931.00	-35.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			116,816.64	75,931.00	-35.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,197.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,197.20	(0.45)	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,197.20	(0.45)	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,197.20	(0.45)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.45)	(0.45)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.45)	(0.45)	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	122,992.00	67,364.00	-45.2%
3) Other State Revenue		8300-8599	19,387.00	5,578.00	-71.2%
4) Other Local Revenue		8600-8799	759.00	50,950.00	6612.8%
5) TOTAL, REVENUES			143,138.00	123,892.00	-13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64,669.00	49,740.00	-23.1%
3) Employee Benefits		3000-3999	22,496.00	15,417.00	-31.5%
4) Books and Supplies		4000-4999	88,319.00	53,000.00	-40.0%
5) Services and Other Operating Expenditures		5000-5999	23,659.00	5,735.00	-75.8%
6) Capital Outlay		6000-6999	71,571.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			270,714.00	123,892.00	-54.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(127,576.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	127,576.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			127,576.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,147.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,147.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	83,320.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			83,320.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(56,172.78)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	51,421.00	67,364.00	31.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	71,571.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			122,992.00	67,364.00	-45.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,387.00	5,578.00	-71.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,387.00	5,578.00	-71.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,000.00	50,950.00	4995.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(241.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			759.00	50,950.00	6612.8%
TOTAL, REVENUES			143,138.00	123,892.00	-13.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	27,094.00	16,714.00	-38.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	37,575.00	33,026.00	-12.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			64,669.00	49,740.00	-23.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,044.00	8,987.00	-10.5%
OASDI/Medicare/Alternative		3301-3302	901.00	726.00	-19.4%
Health and Welfare Benefits		3401-3402	4,500.00	0.00	-100.0%
Unemployment Insurance		3501-3502	31.00	25.00	-19.4%
Workers' Compensation		3601-3602	3,162.00	2,367.00	-25.1%
OPEB, Allocated		3701-3702	3,858.00	3,312.00	-14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,496.00	15,417.00	-31.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,078.00	3,000.00	-77.1%
Noncapitalized Equipment		4400	20,814.00	0.00	-100.0%
Food		4700	54,427.00	50,000.00	-8.1%
TOTAL, BOOKS AND SUPPLIES			88,319.00	53,000.00	-40.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,444.00	900.00	-37.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,782.00	1,500.00	-15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,428.00	3,330.00	-83.7%
Communications		5900	5.00	5.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,659.00	5,735.00	-75.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	71,571.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			71,571.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			270,714.00	123,892.00	-54.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	127,576.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			127,576.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			127,576.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	122,992.00	67,364.00	-45.2%
3) Other State Revenue		8300-8599	19,387.00	5,578.00	-71.2%
4) Other Local Revenue		8600-8799	759.00	50,950.00	6612.8%
5) TOTAL, REVENUES			143,138.00	123,892.00	-13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		268,932.00	122,392.00	-54.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,782.00	1,500.00	-15.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			270,714.00	123,892.00	-54.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(127,576.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	127,576.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			127,576.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,940.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			12,940.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,999.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,999.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1,941.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,941.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,941.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.01	0.01	0.0%
Fund 16	0000	9780		0.01	
Fund 16	0000	9780	0.01		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.01		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	1,941.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	10,999.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			12,940.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			12,940.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	10,999.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,999.00	0.00	-100.0%
TOTAL, EXPENDITURES			10,999.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,941.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,941.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,940.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			12,940.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,999.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,999.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,941.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,941.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,941.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.01	0.01	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.01	0.01	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.01	0.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.01	0.01	0.0%
	Fund 16	0000		0.01	
	Fund 16	0000	0.01		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,772.00	5,000.00	80.4%
5) TOTAL, REVENUES			2,772.00	5,000.00	80.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			2,772.00	5,000.00	80.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,372.00	5,000.00	-85.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,372.00)	(5,000.00)	-85.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,600.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,479.80	455,879.80	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,479.80	455,879.80	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,479.80	455,879.80	-6.5%
2) Ending Balance, June 30 (E + F1e)			455,879.80	455,879.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	218,140.80	260,879.80	19.6%
Fund 17 Health and Welfare Cap	0000	9780		165,576.42	
Fund 17 Data Processing	0000	9780		95,303.38	
Health and Welfare Cap	0000	9780	165,576.42		
Data Processing Expenditures	0000	9780	95,303.38		
Less Additional Reserve to meet 3% require	0000	9780	(42,739.00)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	237,739.00	195,000.00	-18.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	489,145.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			489,145.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			489,145.29		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,772.00	5,000.00	80.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,772.00	5,000.00	80.4%
TOTAL, REVENUES			2,772.00	5,000.00	80.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	34,372.00	5,000.00	-85.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,372.00	5,000.00	-85.5%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(34,372.00)	(5,000.00)	-85.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,772.00	5,000.00	80.4%
5) TOTAL, REVENUES			2,772.00	5,000.00	80.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,772.00	5,000.00	80.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,372.00	5,000.00	-85.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,372.00)	(5,000.00)	-85.5%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,600.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,479.80	455,879.80	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,479.80	455,879.80	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,479.80	455,879.80	-6.5%
2) Ending Balance, June 30 (E + F1e)			455,879.80	455,879.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	218,140.80	260,879.80	19.6%
Fund 17 Health and Welfare Cap	0000	9780		165,576.42	
Fund 17 Data Processing	0000	9780		95,303.38	
Health and Welfare Cap	0000	9780	165,576.42		
Data Processing Expenditures	0000	9780	95,303.38		
Less Additional Reserve to meet 3% require	0000	9780	(42,739.00)		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	237,739.00	195,000.00	-18.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,252.00	10,000.00	21.2%
5) TOTAL REVENUES			8,252.00	10,000.00	21.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,238.00	6,800.00	-6.1%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	356,949.00	392,000.00	9.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			364,187.00	398,800.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(355,935.00)	(388,800.00)	9.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	8,252.00	10,000.00	21.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			51,748.00	50,000.00	-3.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(304,187.00)	(338,800.00)	11.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,068,021.54	763,834.54	-28.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,068,021.54	763,834.54	-28.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,068,021.54	763,834.54	-28.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	763,834.54	425,034.54	-44.4%
Fund 40 Capital Outlay					
	0000	9780		425,034.54	
Capital Outlay					
	0000	9780	763,834.54		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
San Luis Obispo County Expenditures by Object

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	802,882.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			802,882.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,695.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,695.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			799,187.11		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,252.00	10,000.00	21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,252.00	10,000.00	21.2%
TOTAL, REVENUES			8,252.00	10,000.00	21.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	7,238.00	6,800.00	-6.1%
TOTAL, BOOKS AND SUPPLIES			7,238.00	6,800.00	-6.1%

July 1 Budget

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	500.00	1,000.00	100.0%
Buildings and Improvements of Buildings		6200	335,191.00	371,400.00	10.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,501.00	5,000.00	-23.1%
Equipment Replacement		6500	14,757.00	14,600.00	-1.1%
TOTAL, CAPITAL OUTLAY			356,949.00	392,000.00	9.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			364,187.00	398,800.00	9.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,252.00	10,000.00	21.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,252.00	10,000.00	21.2%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

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 Form 40

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			51,748.00	50,000.00	-3.4%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,252.00	10,000.00	21.2%
5) TOTAL, REVENUES			8,252.00	10,000.00	21.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		364,187.00	398,800.00	9.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			364,187.00	398,800.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(355,935.00)	(388,800.00)	9.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	8,252.00	10,000.00	21.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,748.00	50,000.00	-3.4%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(304,187.00)	(338,800.00)	11.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,068,021.54	763,834.54	-28.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,068,021.54	763,834.54	-28.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,068,021.54	763,834.54	-28.5%
2) Ending Balance, June 30 (E + F1e)					
			763,834.54	425,034.54	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	763,834.54	425,034.54	-44.4%
	0000	9780		425,034.54	
	0000	9780	763,834.54		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	30.36	25.00	25.00	28.00	22.50	22.50
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	74.05	77.88	77.88	73.00	70.09	70.09
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	104.41	102.88	102.88	101.00	92.59	92.59
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	33.58	33.58	33.58	30.00	30.00	30.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	33.58	33.58	33.58	30.00	30.00	30.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	137.99	136.46	136.46	131.00	122.59	122.59
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	33,133.57	33,133.57	33,133.57	33,199.69	33,199.69	33,199.69
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	33,303,841.55
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,000,932.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	650,263.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	3,765,154.00
5. Interfund Transfers Out	All	9300	7600-7629	304,392.64
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	128,387.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,788,700.47
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,657,897.11
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	127,576.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				19,772,588.44

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		102.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		192,190.79
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	17,200,535.74	124,380.18
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	17,200,535.74	124,380.18
B. Required effort (Line A.2 times 90%)	15,480,482.17	111,942.16
C. Current year expenditures (Line I.E and Line II.B)	19,772,588.44	192,190.79
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	11,065.95		7,742.71	18,808.66
2. State Lottery Revenue	8560	18,481.00		5,775.00	24,256.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		29,546.95	0.00	13,517.71	43,064.66
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	15,986.00		3,567.79	19,553.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	13,561.00			13,561.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			6,110.50	6,110.50
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			3,839.42	3,839.42
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		29,547.00	0.00	13,517.71	43,064.71
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	(0.05)	0.00	0.00	(0.05)
D. COMMENTS:					
<p>\$6,110.50 is coded to object 5300 for on-line curriculum fees. These will be reallocated at year-end to object 5800 or 4300. \$3,839.42 is coded to object 5899 which is a "budgetary holding account" until funds are reallocated in appropriate instructional object.</p>					

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

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES		33,199.69	0.00%	33,199.69	0.00%	33,199.69
1. LCFF/Revenue Limit Sources	8010-8099	7,283,325.00	1.33%	7,380,135.00	1.52%	7,491,967.00
2. Federal Revenues	8100-8299	3,805,867.00	0.07%	3,808,354.00	0.06%	3,810,631.00
3. Other State Revenues	8300-8599	6,579,817.00	-24.10%	4,994,195.00	2.92%	5,140,059.00
4. Other Local Revenues	8600-8799	7,835,685.00	4.00%	8,149,111.68	4.80%	8,540,557.51
5. Other Financing Sources						
a. Transfers In	8900-8929	361,304.00	0.00%	361,304.00	0.00%	361,304.00
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)		25,865,998.00	-4.53%	24,693,099.68	2.64%	25,344,518.51
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,273,562.00		5,442,765.00
b. Step & Column Adjustment				169,203.00		174,774.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,273,562.00	3.21%	5,442,765.00	3.21%	5,617,539.00
2. Classified Salaries						
a. Base Salaries				6,658,827.00		6,858,592.00
b. Step & Column Adjustment				199,765.00		205,758.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,658,827.00	3.00%	6,858,592.00	3.00%	7,064,350.00
3. Employee Benefits	3000-3999	4,866,783.00	7.67%	5,240,187.00	6.75%	5,593,749.00
4. Books and Supplies	4000-4999	813,926.00	-2.32%	795,083.00	0.62%	800,025.00
5. Services and Other Operating Expenditures	5000-5999	7,656,256.00	-20.33%	6,099,877.00	1.41%	6,185,769.00
6. Capital Outlay	6000-6999	656,403.00	-85.37%	96,000.00	0.00%	96,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	402,668.00	0.00%	402,668.00	0.00%	402,668.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(112,102.00)	85.25%	(207,672.00)	10.62%	(229,722.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,931.00	2.79%	139,728.00	2.85%	143,715.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,352,254.00	-5.64%	24,867,228.00	3.24%	25,674,093.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(486,256.00)		(174,128.32)		(329,574.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,075,259.28		6,589,003.28		6,414,874.96
2. Ending Fund Balance (Sum lines C and D1)		6,589,003.28		6,414,874.96		6,085,300.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,725.00		25,725.00		25,725.00
b. Restricted	9740	912,914.00		906,294.68		917,194.11
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,553,758.00		4,553,758.00		4,553,758.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,096,606.33		929,097.28		588,623.36
2. Unassigned/Unappropriated	9790	(0.05)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,589,003.28		6,414,874.96		6,085,300.47

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,096,606.33		929,097.28		588,623.36
c. Unassigned/Unappropriated	9790	(0.05)		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,291,606.28		1,124,097.28		783,623.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3e)		4.90%		4.52%		3.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	San Luis Obispo County Office of Education					
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)						
		13,690,104.00		13,690,104.00		13,690,104.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		26,352,254.00		24,867,228.00		25,674,093.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,352,254.00		24,867,228.00		25,674,093.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		26,352,254.00		24,867,228.00		25,674,093.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		790,567.62		746,016.84		770,222.79
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		596,000.00		596,000.00		596,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		790,567.62		746,016.84		770,222.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		33,199.69	0.00%	33,199.69	0.00%	33,199.69
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	6,911,819.00	1.40%	7,008,629.00	1.60%	7,120,461.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,103,171.00	0.27%	1,106,188.00	2.47%	1,133,509.00
4. Other Local Revenues	8600-8799	3,148,143.00	4.00%	3,274,068.00	6.00%	3,470,512.08
5. Other Financing Sources						
a. Transfers In	8900-8929	361,304.00	0.00%	361,304.00	0.00%	361,304.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,324,292.00)	5.00%	(1,390,510.00)	4.50%	(1,453,090.00)
6. Total (Sum lines A1 thru A5c)		10,200,145.00	1.56%	10,359,679.00	2.64%	10,632,696.08
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,243,390.00		1,291,688.00
b. Step & Column Adjustment				48,298.00		50,244.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,243,390.00	3.88%	1,291,688.00	3.89%	1,341,932.00
2. Classified Salaries						
a. Base Salaries				4,087,305.00		4,209,924.00
b. Step & Column Adjustment				122,619.00		126,298.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,087,305.00	3.00%	4,209,924.00	3.00%	4,336,222.00
3. Employee Benefits	3000-3999	2,057,840.00	7.61%	2,214,400.00	7.72%	2,385,260.00
4. Books and Supplies	4000-4999	387,836.00	3.22%	400,326.00	3.10%	412,737.00
5. Services and Other Operating Expenditures	5000-5999	3,028,074.00	3.46%	3,132,976.00	3.33%	3,237,208.00
6. Capital Outlay	6000-6999	24,000.00	0.00%	24,000.00	0.00%	24,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(805,161.00)	2.57%	(825,854.00)	2.67%	(847,904.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	75,931.00	5.00%	79,728.00	5.00%	83,715.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,099,215.00	4.24%	10,527,188.00	4.24%	10,973,170.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		100,930.00		(167,509.00)		(340,473.92)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		5,575,159.28		5,676,089.28		5,508,580.28
2. Ending Fund Balance (Sum lines C and D1)						
		5,676,089.28		5,508,580.28		5,168,106.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,725.00		25,725.00		25,725.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,553,758.00		4,553,758.00		4,553,758.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,096,606.33		929,097.28		588,623.36
2. Unassigned/Unappropriated	9790	(0.05)		0.00		0.00
f. Total Components of Ending Fund Balance		5,676,089.28		5,508,580.28		5,168,106.36
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,096,606.33		929,097.28		588,623.36
c. Unassigned/Unappropriated	9790	(0.05)		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,291,606.28		1,124,097.28		783,623.36
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.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	371,506.00	0.00%	371,506.00	0.00%	371,506.00
2. Federal Revenues	8100-8299	3,805,867.00	0.07%	3,808,354.00	0.06%	3,810,631.00
3. Other State Revenues	8300-8599	5,476,646.00	-29.01%	3,888,007.00	3.05%	4,006,550.00
4. Other Local Revenues	8600-8799	4,687,542.00	4.00%	4,875,043.68	4.00%	5,070,045.43
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,324,292.00	5.00%	1,390,510.00	4.50%	1,453,090.00
6. Total (Sum lines A1 thru A5c)		15,665,853.00	-8.51%	14,333,420.68	2.64%	14,711,822.43
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,030,172.00		4,151,077.00
b. Step & Column Adjustment				120,905.00		124,530.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,030,172.00	3.00%	4,151,077.00	3.00%	4,275,607.00
2. Classified Salaries						
a. Base Salaries				2,571,522.00		2,648,668.00
b. Step & Column Adjustment				77,146.00		79,460.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,571,522.00	3.00%	2,648,668.00	3.00%	2,728,128.00
3. Employee Benefits	3000-3999	2,808,943.00	7.72%	3,025,787.00	6.04%	3,208,489.00
4. Books and Supplies	4000-4999	426,090.00	-7.35%	394,757.00	-1.89%	387,288.00
5. Services and Other Operating Expenditures	5000-5999	4,628,182.00	-35.89%	2,966,901.00	-0.62%	2,948,561.00
6. Capital Outlay	6000-6999	632,403.00	-88.61%	72,000.00	0.00%	72,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	402,668.00	0.00%	402,668.00	0.00%	402,668.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	693,059.00	-10.80%	618,182.00	0.00%	618,182.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,253,039.00	-11.77%	14,340,040.00	2.52%	14,700,923.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(587,186.00)		(6,619.32)		10,899.43
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,500,100.00		912,914.00		906,294.68
2. Ending Fund Balance (Sum lines C and D1)		912,914.00		906,294.68		917,194.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	912,914.00		906,294.68		917,194.11
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		912,914.00		906,294.68		917,194.11

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

Current LEA: 40-10405-0000000 San Luis Obispo County Office of Education		
Selected SELPA: AJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,816.40)	0.00	(81,379.00)				
Other Sources/Uses Detail					408,204.00	304,392.64		
Fund Reconciliation							83,320.02	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND	0.00	0.00	0.00	0.00				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND	2,816.40	0.00	81,379.00	0.00				
Expenditure Detail								
Other Sources/Uses Detail					116,816.64	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail								
Other Sources/Uses Detail					127,576.00	0.00		
Fund Reconciliation							0.00	83,320.02
14 DEFERRED MAINTENANCE FUND	0.00	0.00						
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00						
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,941.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	34,372.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00						
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail								
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	363,639.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND	0.00	0.00						
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND	0.00	0.00						
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00						
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND	0.00	0.00						
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00						
Expenditure Detail								
Other Sources/Uses Detail					60,000.00	8,252.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND	0.00	0.00	0.00	0.00				
Expenditure Detail								
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
 2017-18 Estimated Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,816.40	(2,816.40)	81,379.00	(81,379.00)	712,596.64	712,596.64	83,320.02	83,320.02

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,800.00)	0.00	(112,102.00)				
Other Sources/Uses Detail					361,304.00	135,931.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,800.00	0.00	112,102.00	0.00				
Other Sources/Uses Detail					75,931.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	5,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	346,304.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	10,000.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 6750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,800.00	(2,800.00)	112,102.00	(112,102.00)	497,235.00	497,235.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	33,020.59	33,013.75	0.0%	Met
Second Prior Year (2016-17)	33,223.42	32,926.00	0.9%	Met
First Prior Year (2017-18)	33,168.52	33,133.57	0.1%	Met

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2015-16)	165.41	36.30	33,013.75	0.00
Second Prior Year (2016-17)	138.29	33.65	32,926.00	0.00
First Prior Year (2017-18)	102.88	33.58	33,133.57	0.00
Historical Average:	135.53	34.51	33,024.44	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2018-19) (historical average plus 2%):	138.24	35.20	33,684.93	0.00
1st Subsequent Year (2019-20) (historical average plus 4%):	140.95	35.89	34,345.42	0.00
2nd Subsequent year (2020-21) (historical average plus 6%):	143.66	36.58	35,005.91	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2018-19)	92.59	30.00	33,199.69	0.00
1st Subsequent Year (2019-20)	89.09	30.00	33,199.69	0.00
2nd Subsequent Year (2020-21)	89.09	30.00	33,199.69	0.00
Status:	Met	Met	Met	Met

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

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

1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

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

Status: At Target

I. LCFF Funding

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. COE funded at Target LCFF				
a1. COE Operations Grant	4,177,209.00	4,294,534.00	4,404,853.00	4,473,512.00
a2. COE Alternative Education Grant	1,722,436.00	1,585,361.00	1,565,777.00	1,607,583.00
b. COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c. Charter Funded County Program				
c1. Transition Entitlement				
d. Total LCFF (Sum of a or b, and c)	5,899,645.00	5,879,895.00	5,970,630.00	6,081,095.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	33,133.57	33,199.69	33,199.69	33,199.69
b. Prior Year ADA (Funded)		33,133.57	33,199.69	33,199.69
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		66.12	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.20%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	4,177,209.00	4,294,534.00	4,404,853.00
b1. COLA percentage (if COE is at target)	1.56%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	65,164.46	110,369.52	117,609.58
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	65,164.46	110,369.52	117,609.58
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.56%	2.57%	2.67%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	1.76%	2.57%	2.67%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	73.04%	73.78%	73.56%
c. Weighted Percent change (Step 3a x Step 3b)	1.29%	1.90%	1.96%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	102.88	92.59	89.09	89.09
b. Prior Year ADA (Funded)		102.88	92.59	89.09
c. Difference (Step 1a minus Step 1b)		(10.29)	(3.50)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-10.00%	-3.78%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	1,722,436.00	1,585,361.00	1,565,777.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	1.56%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	26,870.00	40,743.78	41,806.25
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	26,870.00	40,743.78	41,806.25
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	1.56%	2.57%	2.67%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	-8.44%	-1.21%	2.67%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	26.96%	26.22%	26.44%
c. Weighted Percent change (Step 3a x Step 3b)	-2.28%	-0.32%	0.71%

IV. Charter Funded County Program

Step 1 - Change in Population

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

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1. COLA percentage (if COE charter schools are at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
b3. Gap Funding (if COE charter schools are not at target)			
b4. Economic Recovery Target Funding (current year increment)			
c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Total weighted percent change (Step 3c in sections II, III and IV)	-0.99%	1.58%	2.67%

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

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

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected local property taxes (Form 01, Objects 8021 - 8089)	21,749,077.00	17,226,519.00	17,226,519.00	17,226,519.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-21.80% to -19.80%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	22,777,082.00	18,258,443.00	18,354,113.00	18,464,902.00
County Office's Projected Change in LCFF Revenue:		-19.84%	0.52%	0.60%
Standard:		-21.80% to -19.80%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	-19.84%	0.52%	0.60%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-24.84% to -14.84%	-4.48% to 5.52%	-4.40% to 5.60%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2017-18)	16,566,071.60		
Budget Year (2018-19)	16,799,172.00	1.41%	Not Met
1st Subsequent Year (2019-20)	17,541,544.00	4.42%	Met
2nd Subsequent Year (2020-21)	18,275,638.00	4.18%	Met

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

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

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

Explanation:
(required if NOT met)

Salaries and benefits were reduced in 2018-19 to reflect changes in Alternative Education Programs in order to align staffing with decreased student enrollment.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	-19.84%	0.52%	0.60%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-29.84% to -9.84%	-9.48% to 10.52%	-9.40% to 10.60%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-24.84% to -14.84%	-4.48% to 5.52%	-4.40% to 5.60%

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

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

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

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

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

First Prior Year (2017-18)	4,093,482.00		
Budget Year (2018-19)	3,805,867.00	-7.03%	Yes
1st Subsequent Year (2019-20)	3,808,354.00	0.07%	No
2nd Subsequent Year (2020-21)	3,810,631.00	0.06%	No

Explanation:
(required if Yes)

Reduced 2018-19 carry-over for Title 1, Title 1 Part D and other Federal revenues.

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

First Prior Year (2017-18)	8,327,258.00		
Budget Year (2018-19)	6,579,817.00	-20.98%	No
1st Subsequent Year (2019-20)	4,994,195.00	-24.10%	Yes
2nd Subsequent Year (2020-21)	5,140,059.00	2.92%	No

Explanation:
(required if Yes)

in 2019-20 Reduced State Revenues for one-time grants such as Career Pathways, CTE, Apprenticeship, and Bilingual Education

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

First Prior Year (2017-18)	9,684,005.47		
Budget Year (2018-19)	7,835,685.00	-19.09%	No
1st Subsequent Year (2019-20)	8,149,111.68	4.00%	No
2nd Subsequent Year (2020-21)	8,540,557.51	4.80%	No

Explanation:
(required if Yes)

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

First Prior Year (2017-18)	924,004.82		
Budget Year (2018-19)	813,926.00	-11.91%	Yes
1st Subsequent Year (2019-20)	795,083.00	-2.32%	No
2nd Subsequent Year (2020-21)	800,025.00	0.62%	No

Explanation:
(required if Yes)

Reduced for carry-over and one-time expenditures

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

First Prior Year (2017-18)	10,727,099.49		
Budget Year (2018-19)	7,656,256.00	-28.63%	Yes
1st Subsequent Year (2019-20)	6,099,877.00	-20.33%	Yes
2nd Subsequent Year (2020-21)	6,185,769.00	1.41%	No

Explanation:
(required if Yes)

In 2018-19 reduced for carry-over and one-time expenditures; In 2019-20 reduced expenditures for one-time grants such as Career Pathways, CTE, Apprenticeship, & Bilingual Education

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2017-18)	22,104,745.47		
Budget Year (2018-19)	18,221,369.00	-17.57%	Met
1st Subsequent Year (2019-20)	16,951,660.68	-6.97%	Met
2nd Subsequent Year (2020-21)	17,491,247.51	3.18%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2017-18)	11,651,104.31		
Budget Year (2018-19)	8,470,182.00	-27.30%	Met
1st Subsequent Year (2019-20)	6,894,960.00	-18.60%	Not Met
2nd Subsequent Year (2020-21)	6,985,794.00	1.32%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Reduced for carry-over and one-time expenditures

Explanation:

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

In 2018-19 reduced for carry-over and one-time expenditures; In 2019-20 reduced expenditures for one-time grants such as Career Pathways, CTE, Apprenticeship, & Bilingual Education

5. CRITERION: Facilities Maintenance

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

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

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

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

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

5A. County Office's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: Proposition 51

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
1. Proposition 51 Required Minimum Contribution	10,099,215.00	302,976.45	382,933.00	Met

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
2. All Other School Facility Programs Required Minimum Contribution	10,099,215.00	302,976.45	379,073.16	302,976.45

	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	201,984.30	302,976.45

	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	382,933.00	N/A

¹ Fund 01, Resource 8150, Objects 8900-8999

3. Required Minimum Contribution	302,976.45
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,272,108.13	1,015,863.00	999,115.38
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	7,226.65	(0.05)
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.42)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,272,107.71	1,023,089.65	999,115.33
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	25,442,162.61	27,362,091.94	33,303,841.55
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	14,295,429.86	13,900,442.98	13,670,313.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	39,737,592.47	41,262,534.92	46,974,154.55
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	3.2%	2.5%	2.1%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.1%	0.8%	0.7%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	5,644.52	12,304,369.19	N/A	Met
Second Prior Year (2016-17)	1,123,636.96	12,818,667.26	N/A	Met
First Prior Year (2017-18)	714,387.33	13,549,209.77	N/A	Met
Budget Year (2018-19) (Information only)	100,930.00	10,099,215.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

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

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

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

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

County Office's Fund Balance Standard Percentage Level:

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

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

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

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): San Luis Obispo County Office of Education

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	13,690,104.00	13,690,104.00	13,690,104.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	3,491,418.00	3,731,489.88	N/A	Met
Second Prior Year (2016-17)	3,530,301.00	3,737,134.99	N/A	Met
First Prior Year (2017-18)	4,519,376.00	4,860,771.95	N/A	Met
Budget Year (2018-19) (Information only)	5,575,159.28			

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	26,352,254	24,867,228	25,674,093
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	26,352,254.00	24,867,228.00	25,674,093.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	13,690,104.00	13,690,104.00	13,690,104.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	26,352,254.00	24,867,228.00	25,674,093.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	790,567.62	746,016.84	770,222.79
6. Reserve Standard - by Amount (From percentage level chart above)	596,000.00	596,000.00	596,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	790,567.62	746,016.84	770,222.79

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

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

Reserve Amounts

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,096,606.33	929,097.28	588,623.36
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	(0.05)	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	195,000.00	195,000.00	195,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,291,606.28	1,124,097.28	783,623.36
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.90%	4.52%	3.05%
County Office's Reserve Standard (Section 8A, Line 7):	790,567.62	746,016.84	770,222.79
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(1,192,124.90)			
Budget Year (2018-19)	(945,296.00)	(246,828.90)	-20.7%	Not Met
1st Subsequent Year (2019-20)	(1,390,510.00)	445,214.00	47.1%	Not Met
2nd Subsequent Year (2020-21)	(1,453,090.00)	62,580.00	4.5%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2017-18)	408,204.00			
Budget Year (2018-19)	361,304.00	(46,900.00)	-11.5%	Not Met
1st Subsequent Year (2019-20)	361,304.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	361,304.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2017-18)	304,393.00			
Budget Year (2018-19)	135,931.00	(168,462.00)	-55.3%	Not Met
1st Subsequent Year (2019-20)	139,728.00	3,797.00	2.8%	Met
2nd Subsequent Year (2020-21)	143,715.00	3,987.00	2.9%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

BUDGET YEAR 2018-19 DATA IS NOT EXTRACTING CORRECTLY-SACS ERROR. THE CORRECT CONTRIBUTION AMOUNT IS (\$1,324,292)

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

Explanation:
(required if NOT met)

Transfers in were reduced to reflect one-time expenditures in Fund 01 for Financial System Upgrades, funded through Fund 17.

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

Explanation:
(required if NOT met)

Unrestricted Transfers out to Fund 12-Child Development were reduced in 2018-19. Subsequent years increased to cover step and statutory benefit increases

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Varied according to source of funds for salary		
Other Long-term Commitments (do not include OPEB):				
Child Care Facilities Loan	3	Unrestricted LCFF Funding Sources	Unrestricted Resource Object 5439	63,000
TOTAL:				63,000

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	325,608	325,608	325,608	325,608
Other Long-term Commitments (continued):				
Child Care Facilities Loan	21,000	21,000	21,000	21,000
Total Annual Payments:	346,608	346,608	346,608	346,608
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

b. Do benefits continue past age 65?

Yes

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Government Fund
	0	1,013,502

4. OPEB Liabilities

a. Total OPEB liability

	10,297,255.00
--	---------------

b. OPEB plan(s) fiduciary net position (if applicable)

	10,297,255.00
--	---------------

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial	
-----------	--

e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Jul 01, 2016	
--------------	--

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	712,558.00	712,558.00	712,558.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	353,172.00	353,172.00	353,172.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	687,293.00	687,293.00	687,293.00
d. Number of retirees receiving OPEB benefits	61	61	61

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	56.3	46.3	46.3	46.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

[]

3. Period covered by the agreement:

Begin Date: [] End Date: []

4. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	[]	[]	[]

One Year Agreement

Total cost of salary settlement	[]	[]	[]
% change in salary schedule from prior year	[]	[]	[]

or

Multiyear Agreement

Total cost of salary settlement	[]	[]	[]
% change in salary schedule from prior year (may enter text, such as "Reopener")	[]	[]	[]

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

Negotiations Not Settled

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

39,114

6. Amount included for any tentative salary schedule increases

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
433,707	433,707	433,707
\$9,766 per employee	\$9,766 per employee	\$9,766 per employee
0.0%	0.0%	0.0%

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

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
105,220	108,377	111,628
3.0%	300.0%	3.0%

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	95.2	100.7	100.7	100.7

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Classified has unapproved TA at this time

Negotiations Settled

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

[]

3. Period covered by the agreement:

Begin Date: [] End Date: []

4. Salary settlement:

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

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement []

% change in salary schedule from prior year or

[]

Multiyear Agreement

Total cost of salary settlement []

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

[]

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

[]

Negotiations Not Settled

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

59,343

6. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
782,904	789,204	789,204
10,060 per employee	10,060 per employee	10,060 per employee
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
151,059	155,591	160,259
3.0%	3.0%	3.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	41.0	40.0	40.0	40.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

48,500

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	402,895	402,895	402,895
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step & column over prior year		4.0%	4.0%

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A6:Health Benefits at lowest cost plan are provided free to selected retirees.

End of County Office Budget Criteria and Standards Review

ANNUAL BUDGET REPORT:
 July 1, 2018 Budget Adoption

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

Public Hearing: _____ Adoption Date: June 28, 2018

Place: San Luis Obispo County Office of Ed Signed: _____
 Date: June 21, 2018
 Time: 1:30 p.m. Clerk/Secretary of the County Board
 (Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Abbey
 Title: Director of Fiscal
 Telephone: 805-782-7212
 E-mail: mabbey@slococoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Dr. James Brescia
 Chief Business Official's Name: Dr. Sheldon Smith
 CBO's Title: Assistant Superintendent
 CBO's Telephone: 805-782-7210

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Jun 28, 2018
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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July 1 Budget
2018-19 Budget
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	365,000.00
Explanation:Object 8625 was a valid object for Community Redevelopment Funds. Need to find out why this is now a SACS error.			
01-6500-0-5001-0000-8590	6500	8590	95,000.00
Explanation:Can't clear SACS error. This is correct object for this revenue			

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8021	-4,365,818.00

Explanation: Current Year excess property taxes are accounted as a negative amount until the subsequent year when actual dollars are expended in object 7299

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-6500-0-5001-0000-8590	6500	8590	95,000.00
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Explanation: This is the correct object for this resource

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	9010	8689	-1,790.00

Explanation:16/17 A/R was over-stated

13	5310	8660	-241.00
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Explanation:Due to set up of Fund 13 in 2017-18, there was negative interest

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
12	5035	9200	-5,714.00

Explanation:Will be cleared up at year-end

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/entered, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.