



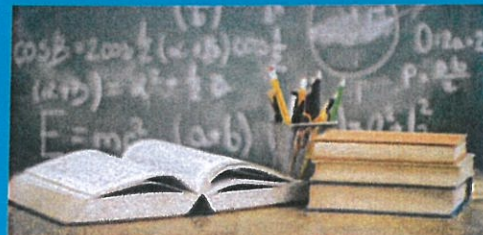
ORANGE COUNTY DEPARTMENT OF EDUCATION 2018-19 PRELIMINARY BUDGET

Budget Summary

Al Mijares, Ph.D., County Superintendent of Schools

Orange County Board of Education

Rebecca "Beckie" Gomez	Trustee Area 1
David L. Boyd	Trustee Area 2
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June 6, 2018

About OCDE

The Orange County Department of Education (OCDE) is a public education organization offering support services to 27 school districts, 614 schools and more than 24,000 educators serving nearly 500,000 students in Orange County. OCDE's personnel offer support, professional development and student programs through its divisions and departments, which include: Administrative Services, Alternative Education, Business Services, Community and Student Support Services, Information Technology, Instructional Services, Legal Services and Special Education.

Vision

Our Vision is that Orange County students will lead the nation in college and career readiness and success. We play a supportive role in the fulfillment of this vision in collaboration with educators at all levels of student development, from early childhood through higher education, and in partnership with families, businesses and community organizations. We believe that to lead the nation in college and career readiness and success is a high ambition, but one within the reach of Orange County students.

Mission

The mission of the Orange County Department of Education is to ensure all students are equipped with the competencies they need to thrive in the 21st century.



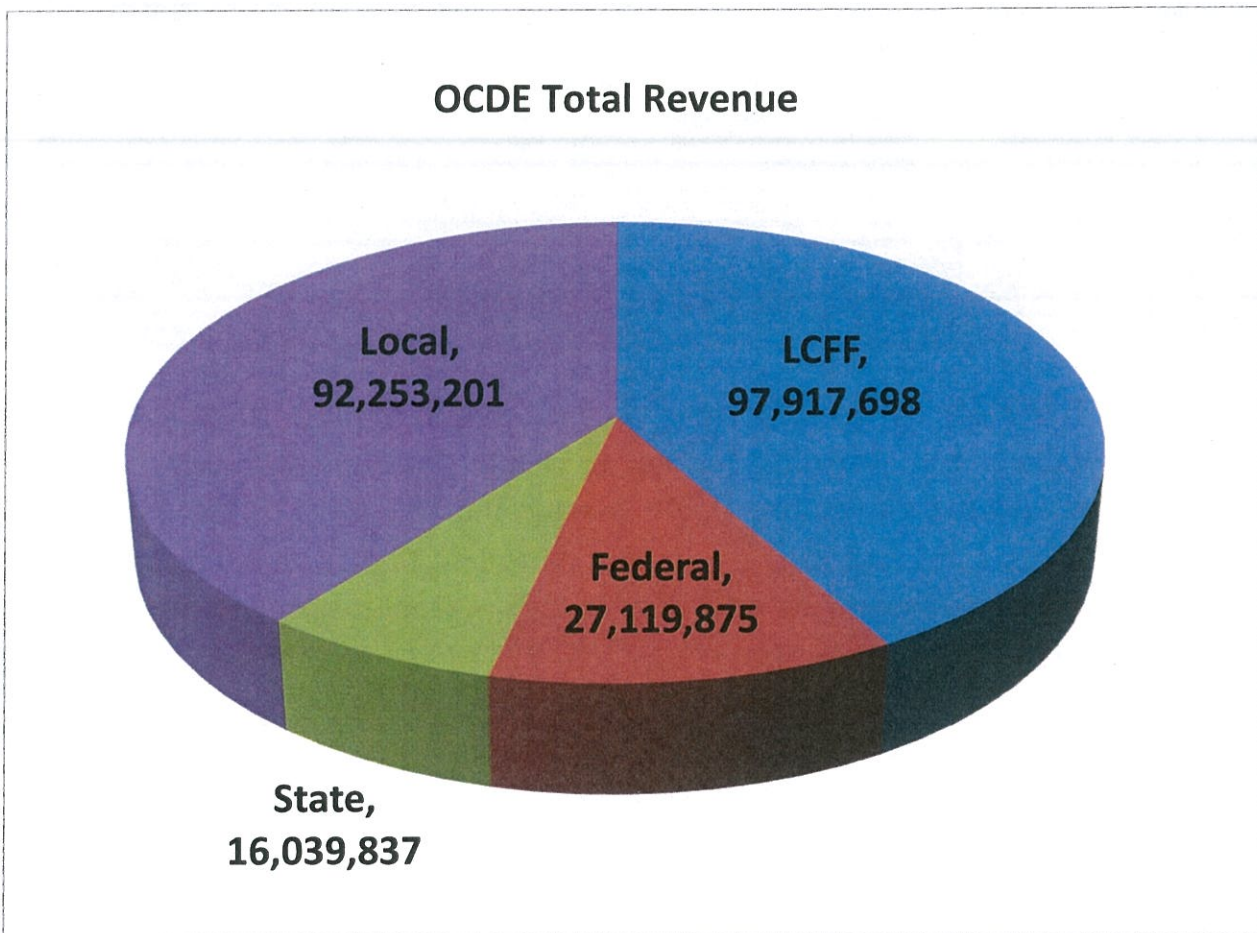


The Budget Summary is an overview of the Orange County Department of Education Budget and reflects the goals and priorities of the County Superintendent and the Governing Board against the backdrop of the available financial resources. The budget is a complex document that is required to follow state accounting guidelines. This budget summary is using information from the Governor's May Revise released on May 10, 2018 that is not final until the legislature adopts, and the Governor signs the State budget by July 1, 2018. We are using the latest information possible for our projections for the 2018-19 budget that will align with the LCAP (Local Control Accountability Plan). The LCAP lays out the main objectives for meeting the learning requirements of high need students. The LCAP also identifies the expenditures for meeting the identified objectives, as such becomes a second statement of the Superintendent and Board priorities along with those identified on these pages.

Our proposed 2018-19 General Fund Budget is \$222,732,244. After multiple years of declining enrollment and increasing local property taxes, our LCFF revenue has reached a stage where we will receive a cost of living increase but it will not have an impact on increasing revenues. We will move between changing the amount we receive for Minimum State Aid and local property taxes, but the effect will be no new revenue for the LCFF formula. We are anticipating an increase in LCFF funding for the CCPA (College and Career Preparatory Academy) which receives a separate revenue stream.

Revenue

**The Total General Fund Revenue Projections are
\$233,330,611**



Local Control Funding Formula (LCFF) is \$97,917,698

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for Countywide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. This is 42% of our total revenue. The LCFF formula for County Offices is separated in two major components.

County Operations Grants: This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is to perform services mandated under the education code such as financial oversight and services to districts. **Projected funding for 2018-19 is \$25,631,494**

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are one of the following: English Learners, Foster Youth or qualify for Free and Reduced Lunch program. Our 2018-19 unduplicated rate is 84%.

Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding. **Projected funding for 2018-19 is \$8,471,934**

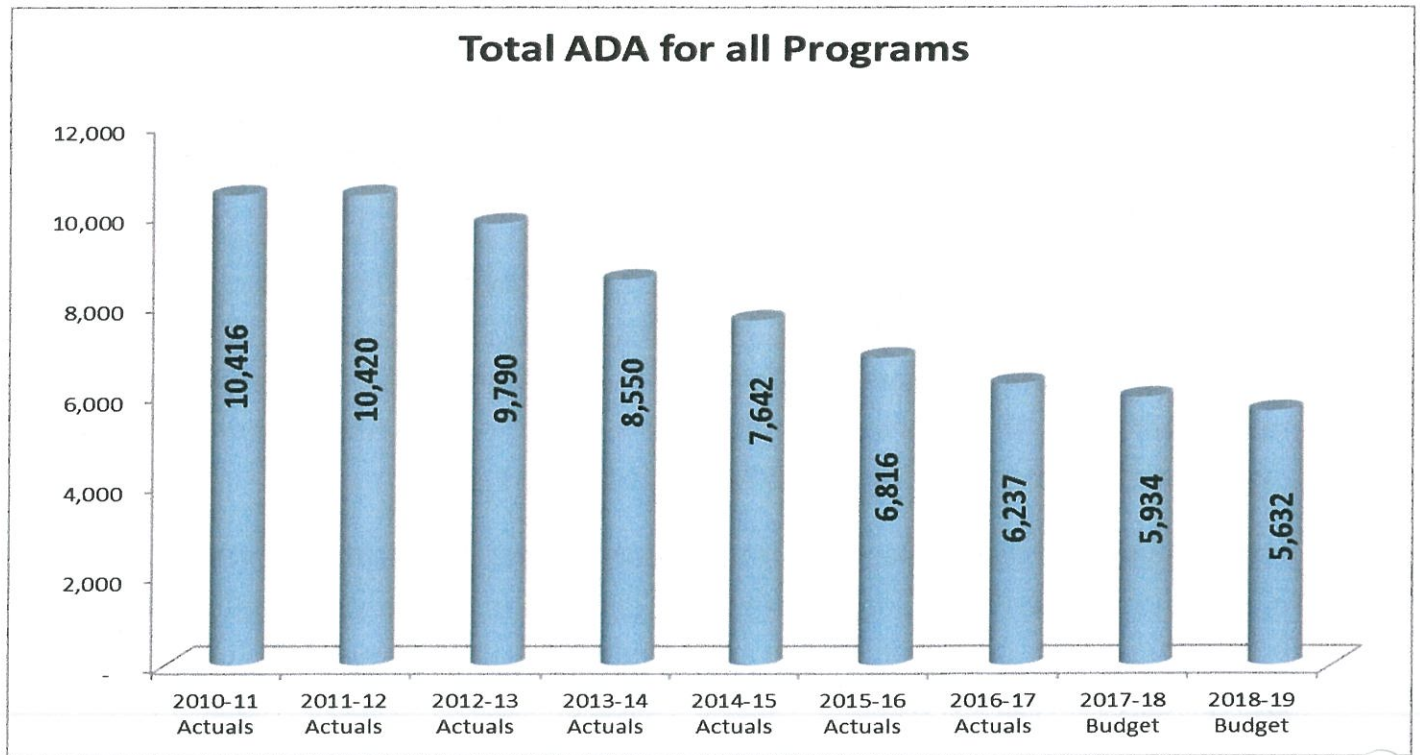
Students that are considered type “C” probation referred, expelled or social services referred

- Supplemental is 35% of base grant
- Concentration is 25% of Base Grant for Unduplicated count over 50%

Projected funding for 2018-19 is \$27,034,142

OCDE serves students that are referred from school districts, this ADA is added to total enrollment for staffing ratios, but the funding for district referred students is recognized under Local Revenue.

Average Daily Attendance for OCDE Programs



	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Budget
Juvenile Court Schools	1,525	1,602	1,276	858	737	519	492	466	466
Community Schools "C"	4,504	4,007	3,228	2,672	2,079	1,583	1,267	1,172	1,059
Community Schools Secondary 1st Semester	276	386	359	462	419	466	557	502	400
CHEP and PCHS	1,750	1,787	1,820	1,613	1,547	1,321	1,073	907	835
PCHS Secondary 1st Semester "A" & "B"	466	570	656	797	889	911	972	1,252	1,250
Expelled	188	182	178	147	130	132	115	141	142
County Community "A" & "B"	1,108	1,056	1,210	1,064	874	958	780	559	503
County Community "A" & "B" Secondary 1st Semester		238	490	501	537	467	464	426	405
College and Career Prep. Charter						41	141	139	202
Sub total For ACCESS	9,893	9,925	9,316	8,114	7,212	6,398	5,861	5,564	5,262
S1S Total		1,195	1,505	1,760	1,845	1,845	1,993	2,180	2,055
Total Program without S1S		8,730	7,811	6,354	5,367	4,554	3,868	3,384	3,207
Special Schools	523	495	474	436	430	418	376	370	370
Total ADA for all Programs	10,416	10,420	9,790	8,550	7,642	6,816	6,237	5,934	5,632
Difference from prior year		4	(630)	(1,240)	(908)	(826)	(579)	(303)	(302)

Average Daily Attendance (ADA)

OCDE has been declining in enrollment since 2012-13, with a decline of 303 ADA projected for 2017-18. The 2018-19 Budget includes a projected decline of 302 ADA. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and stay in their home districts. To adjust to the changing environment, we are developing new programs, strengthening our partnerships with districts, court, social service agencies, expanding our career technical programs and providing innovative programs that will better to serve our students. As you may remember, some of these services are outlined in our Local Control Accountability Plan (LCAP).

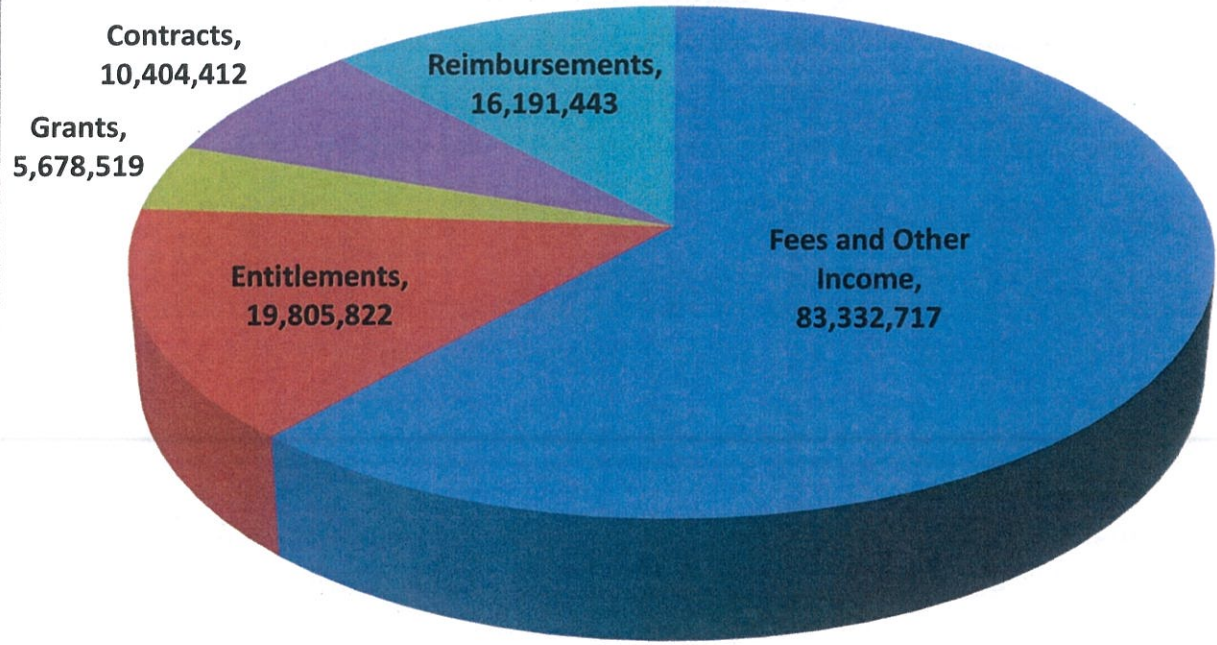
Revenue Outside of LCFF

Outside of LCFF, we receive income in five different ways from Federal, State or Local resources. Below we will detail examples of the revenue we receive as a County Office:

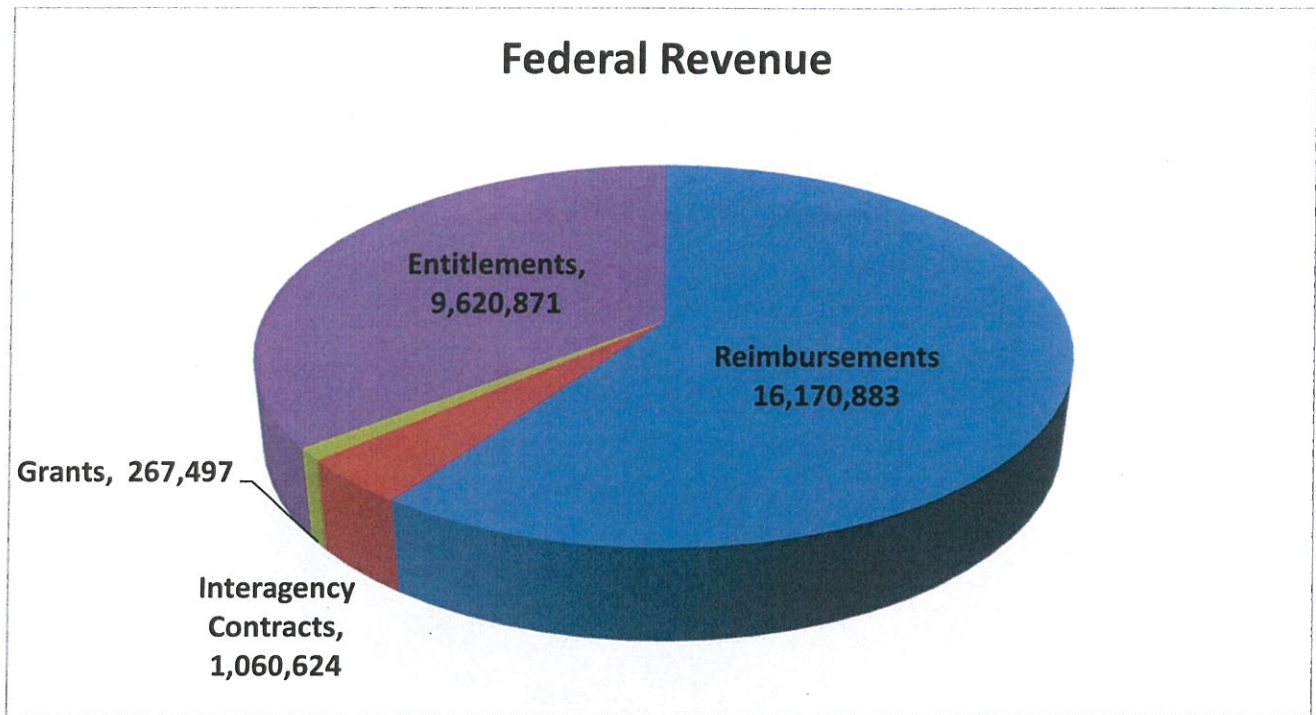
- **Entitlements:** Are funding normally received on a per student basis, and is either part of the State budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.
- **Grants:** Are projects that OCDE has applied to funding agencies for, and could come from Federal, State or Local agencies. These are competitive in nature and will require specific expenditures as part of the grant.
- **Reimbursements:** Revenue received to reimburse a portion of the cost for providing specific services to students, Medi-Cal Administrative Activities (MAA), Medi-Cal Billing program, and Child Nutrition.
- **Fee for Service programs:** Most of the fees for service are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, and various services OCDE provides on a county-wide basis.

Total Revenue without LCFF \$135,412,913

Total Revenue without LCFF



Total Federal Revenue is \$27,119,875



Federal Entitlements: \$9,620,871

- \$7,489,048 for Title I, II, and III programs for delinquent and neglected students, \$1,635,462 for Special Education funding for OCDE students, and \$496,361 for various programs.

Federal Reimbursements: \$16,170,883

- \$15,228,439 for Medi-Cal Administrative Services (MAA), which is passed thru to Orange, Imperial, and San Diego County school districts, \$712,444 Medi-Cal Billing Program, and \$230,000 Federal School lunch program.

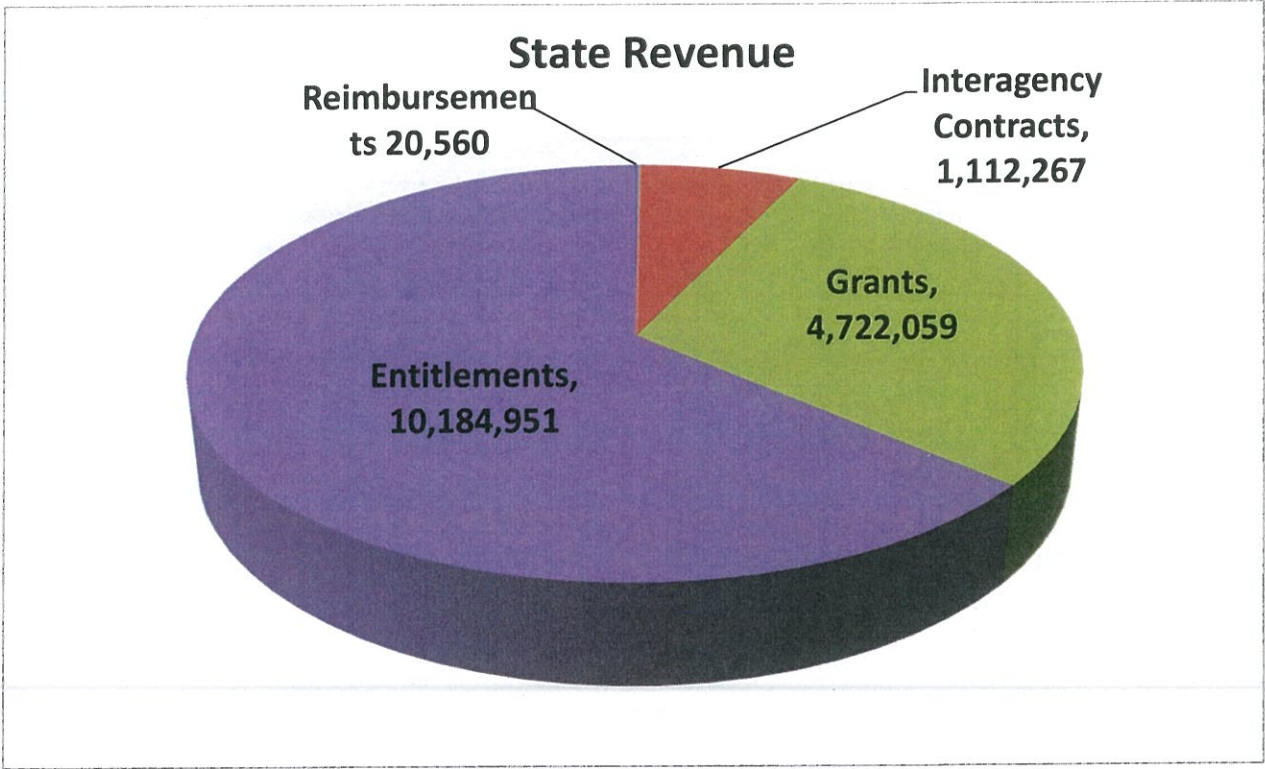
Federal Interagency Contracts: \$1,060,624

- \$400,000 for Friday Night Live, \$330,624 for various other programs with pass thru funding and \$330,000 for Safe Schools programs.

Federal Grants: \$267,497

- \$214,197 McKinney-Vento Homeless Coordination and \$53,300 for various other programs.

Total State Revenue is \$16,039,837



State Entitlements: \$10,184,951

- \$5,631,677 for the GASB 68 requirements to recognize STRS paid by the state on behalf of the district (see same entry in benefits), \$1,570,821 for Countywide Foster Youth Services, \$1,213,427 for Lottery funds, \$811,953 for Mandated Cost Claims, \$436,965 for various programs, \$361,242 for Mental Health for ACCESS Special Education students, \$158,866 for Countywide Unemployment Services.

State Grants: \$4,722,059

- \$3,395,648 for Career Technical Education Incentive Grant (CTEIG) this is shared with our Regional Career Technical Partnership partners, \$724,100 for Tobacco, Drugs and Alcohol Intervention, and \$602,311 for various programs.

State Reimbursements: \$20,560

- State Child Nutrition reimbursements

State Interagency Contracts: \$1,112,267

- \$977,987 for contract with California Department of Education for Curriculum Framework and standards, and \$134,280 for various programs.

Total Local Revenue is \$92,253,201
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Local Fees \$44,744,543

- This is funding for programs such as billing for Special Schools, Inside the Outdoors, professional development, and other services we provide to districts.

Local Tuition: \$35,703,174

- We receive revenue for students in ACCESS and Special Schools programs that are referred from school districts. This is based on individual district LCFF calculations.

Local Interagency Contracts: \$8,231,521

- \$3,906,836 for Safe Schools program with Santa Ana Unified, \$2,424,455 Impact and Impact HUB contracts with the Orange County Commission, \$650,000 Strong Workforce partnership, \$659,308 for various programs, \$435,922 for Educational Support Dependent Youth matching funds, and \$155,000 for School based Stress Management program.

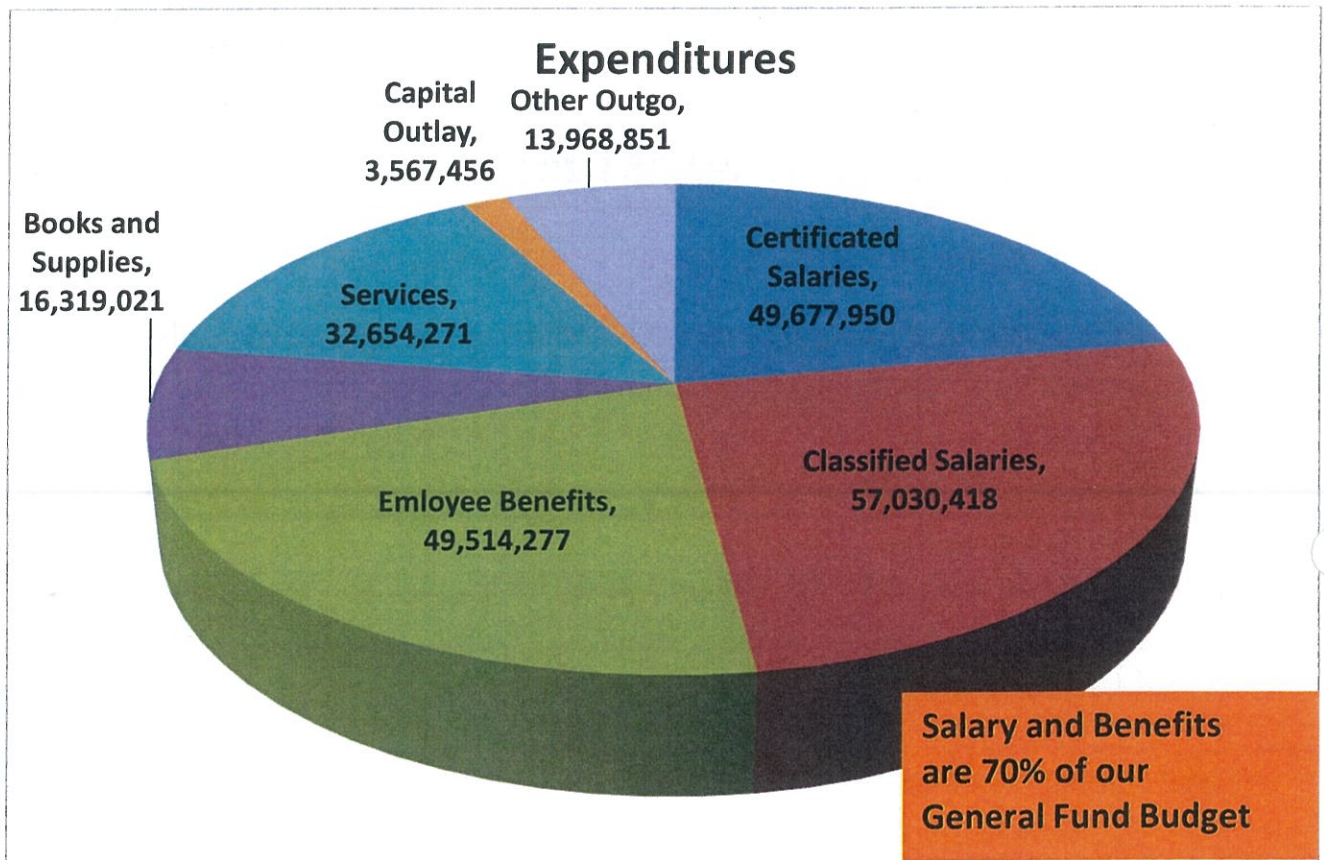
Local Interest Income: \$2,045,000

- Revenue for interest earnings at the County Treasurer.

Local Grants: \$1,528,963

- \$840,000 for local grants from the Outdoor Science Foundation, \$544,826 in partnership with Santa Ana USD to provide mental health services and \$144,137 in various grants from local agencies.

Expenditures



Salary and benefits are 70% of the general fund budget. OCDE has 1,496 employees 1,162 and 334 short term and substitute positions.

Below is a historical look at salary and benefits, which reflects the staffing and services reductions over the years as ADA and funding have declined. 2018-19 shows a decline in teaching positions that will not be filled due to declining enrollment. This was possible due to an early retirement incentive offered to certificated and classified non-management groups. We had 63 teachers participate and we will not replace the majority of positions not related to special education. The historical data also shows a sharp increase in employee

benefits for both pensions and health and welfare benefits. We have experienced a 46.6% increase in medical benefit costs though we have modified our plan and instituted employee contributions for some of our plans. As you may be aware, OCDE collaborates with our collective bargaining units and we add the cost of employee benefits to total compensation when bargaining.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Certificated Salaries	57,090,296	56,204,435	55,614,202	52,872,833	51,589,684	52,747,679	53,130,344	54,040,027	49,677,950
Classified Salaries	50,339,085	50,087,581	50,802,178	49,702,071	49,398,889	52,645,791	54,180,353	55,686,112	57,030,418
Employee Benefits	33,398,457	35,663,103	36,744,721	34,589,559	35,757,143	40,086,491	42,469,481	45,924,241	49,514,277
Total Salary and Benefits	140,827,838	141,955,119	143,161,101	137,164,463	136,745,716	145,479,961	149,780,178	155,650,380	156,222,645
Total Regular Employees	1,379	1,303	1,279	1,285	1,162	1,159	1,196	1,220	1,162

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart below is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item as it is 70% of our budget.

	Actual 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
Certificated Salaries	53,760,612	54,040,027	49,677,950	52,098,931	54,693,480
Classified Salaries	54,784,911	55,686,112	57,030,418	58,977,030	61,050,533
Employee Benefits	43,524,041	45,924,241	49,514,277	54,500,508	57,961,197

Salaries in 2018-19 reflect the savings from retirements and reductions through attrition. We are in the process of negotiations so no salary increases have been included in this budget.

Increases for employee health and welfare benefits have not been negotiated yet, and are not included in the budget. We do have a negotiated cap currently, so any increase cost will be to the employee unless negotiated differently. Due to legislative changes in the 2018-19 fiscal year, the State Teachers Retirement (STRS) increased by 1.85% to 16.28%. The Public Employees Retirement System (PERS) increased by 2.53% to 18.062%.

Salaries

As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated and Classified positions.

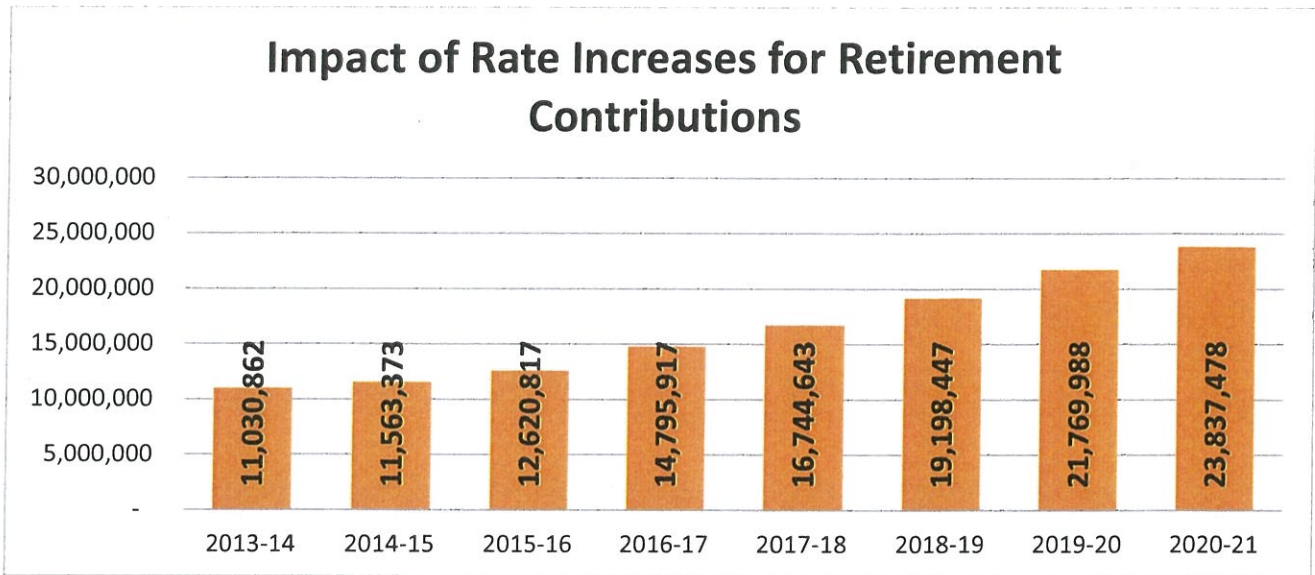
Certificated Salaries	
Teacher's Salaries	30,698,029
Pupil Support Salaries	3,021,907
Supervisors' and Administrators' Salaries	13,323,211
Other Certificated Salaries	2,634,803
Total Certificated Salaries	49,677,950
Classified Salaries	
Instructional Salaries	13,110,069
Support Salaries	4,276,357
Supervisors' and Administrators' Salaries	23,436,658
Clerical, Technical and Office Salaries	15,661,085
Other Classified Salaries	546,249
Total Classified Salaries	57,030,418

Benefits

Expenditures for Health and Welfare and Statutory Benefits are summarized below. As an educational entity, we are required to participate in STRS and PERS for all regular employees. In 2015-16, we recognized the requirements of GASB 68 to recognize the STRS contribution made by the state on behalf of the district (see same entry in in state revenue). We contribute to an alternative retirement plan (PARS) for any short term or substitute employee instead of social security unless they qualify by statute for mandatory retirement.

State Teachers' Retirement (STRS)	13,010,406
Public Employers' Retirement (PERS)	10,021,316
Medicare/PARS	1,619,108
Health and Welfare Benefits	22,857,208
Unemployment	53,226
Workers' Compensation	1,815,508
Other Employee Benefits	137,505
Total Employee Benefits	49,514,277

Impact of Rate Increases for Retirement Contributions



Salaries and Benefits Projection Summary

Salaries: We are just starting negotiations for both collective bargaining groups so we have not included any negotiated salary agreements for 2018-19.

Medical Benefits: We continue to meet with our Health Benefits Review Committee regularly and based on our current utilization, we are seeing our utilization rate increase and preliminary quotes from the insurance carrier are higher than anticipated. We continue to review and evaluate the medical plans utilization, and we made significant plan design changes for Classified and Management groups in 2017-18.

Retirement Benefits: STRS will increase by 1.85% to 16.28% and PERS increased from 15.531% to 18.062% for 2018-19.

SERP (Supplemental Early Retirement Plan): 63 certificated staff and 36 classified staff participated in the early retirement plan. Due to declining enrollment, we will not be replacing the majority of certificated positions in ACCESS. Special Schools teachers will need to be replaced. We estimate that 15 of the 63 certificated positions will be replaced. We are still calculating the net result of the plan, but preliminary projection is a savings of \$8.6 million for 5 years.

Books and Supplies

Expenditures in this category are specific to books, supplies and non-capitalized equipment (equipment under \$5,000).

	2017-18	2018-19	2019-20	2020-21
Textbooks/Instructional Materials	252,333	533,113	541,643	550,344
General Supplies	5,326,578	15,085,246	10,244,168	9,819,638
Equipment	889,873	700,662	708,503	716,501
Total	6,468,784	16,319,021	11,494,314	11,086,483

Books and Supplies Summary Projections

We continue to increase spending for Instructional Materials, including new educational software, digital devices (chrome books or laptops), and internet connection devices to enhance our instructional delivery. We are budgeting for an increase in expenditures in 2018-19 due to reconfiguration of sites, upgraded and improved furniture, and installation of new/improved internet connection equipment.

Services and Other Operating Expenditures

Sub-Agreements: \$5,102,835

These are contracts with other agencies for services they provide on our behalf. The largest contract is \$4,375,000 for transportation services, and \$727,835 for various grants and contracts.

Travel and Conference: \$2,190,801

All travel is approved and is required to follow OCDE procedures. We have budgeted for staff development activities, most notably in ACCESS and Special Education in accordance with the LCAP guidelines. Major object codes for travel and mileage are below:

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which is

budgeted to be \$462,853 for 2018-19. Local conference registrations for local staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting \$947,378 for 2018-19. Many of these programs include statewide collaboration, which requires monthly meetings in Sacramento. All out-of-state travel must be approved by the Superintendent's office.

Object Code 5230 is for registrations for conference and workshops, which is budgeted at \$780,570 for 2018-19.

Below is 2017-18 travel and conference year to date expenditures by division

Detail Summary by Division				
R&U	Unrestricted	Restricted	Total	% of Total
Superintendent's Office	84,971	-	84,971	5.1%
Information Technology	83,956	-	83,956	5.0%
Legal	14,944	-	14,944	0.9%
Administrative Services	58,998	2,509	61,507	3.7%
Alternative Education	116,888	259,692	376,580	22.6%
Business	69,450	-	69,450	4.2%
Special Education	3,164	164,835	167,999	10.1%
School & Community Services	47,061	19,578	66,639	4.0%
Instruction	449,961	289,519	739,480	44.4%
Total	929,393	736,133	1,665,526	100.0%

Dues and Memberships: \$316,186

- Existing policy on dues and memberships states that we do not pay personal dues for employees (see exceptions) unless the dues reduce the cost of a conference or subscription that will create a savings for the organization. We pay for one organizational membership for an association unless OCDE receives a benefit and there may be a cost savings.

Pupil Insurance: \$350,000

- This is liability insurance for OCDE programs

Utilities: \$1,197,702

- Water, Natural Gas, Electricity, Waste Disposal, Pest Control and Sweeping services

Rentals and Leases: \$9,159,517

- Cost of leasing school sites is \$6,856,581. This category also includes equipment maintenance agreements for all of our sites

Professional Services: \$13,634,189

- This group includes expenditures for maintenance and service contracts, custodial contracts, Instructional Consultants, Consultants non-instructional, hearing and legal costs, Data processing contracts, and contracts for fingerprinting services.

Communication: \$971,286

- This category includes: Internet services at sites, postage, cell phones, telephones and emergency radios.

Services and Operating Services Summary Projections

We have increased our investment in staff development and anticipate continuing to focus on instructional strategies that will improve our students' college and career readiness.

Major Projects: We have budgeted for site improvements for leased sites for our ACCESS program as we transition to larger sites that will allow for more instructional opportunities such as career technical classes, maker spaces for technology. Though we will occupy larger sites, we will be closing over 23 smaller sites due to declining enrollment.

We are also in the process of looking at options to update our payroll and retirement system that is over 15 years old. The current system processes payroll for over 90,000 school district and community college districts employees in Orange County. We are also evaluating software for data analytics for business and instructional programs.

Capital Outlay

These are expenditures for land, building improvements, capitalized (over \$5,000) equipment or replacement equipment. We have budgeted \$3.5 million for new equipment in the 2018-19 year.

Capital Outlay Summary Projections

We are in the process of bidding numerous projects for the 2018-19 year. Updated technology for the Board Room and Conference Center, which should be installed during the summer months. New air conditioning units for Kalmus site, exterior doors and windows at Kalmus, refurbishing of bathrooms for Buildings A and B. Some of these items will be reimbursed by grants or deferred maintenance.

Other Outgo

These are expenditures to other school districts or agencies. The Central County Career Technical Education Program continues to receive support through LCFF transition and our commitment will be completed in 2020-21.

Interfund Transfers

We are budgeting to transfer \$248,666 to the Child Development Program located in the Fund 12, because their state and federal entitlements cap our indirect rate at 8%. We are also budgeting to transfer \$980,735 for contributions to the Deferred Maintenance Program - Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency

This is the difference between revenue and expenditures. If we have more revenue than expenditures, then it is an Excess. Less current year revenue than current year expenses is a Deficiency.

Summary

Our estimate for 2018-19 reflects an excess. It is important to note that we have not settled salary or benefit negotiations, and any anticipated increases are not included in this budget. We have also not included one-time funding proposed by the Governor's proposal because of discussions from the legislature, and that we may receive a reduction in that funding for prior year "back casting" for Medi-Cal Administrative Activities programs such as MAA and the Medi-Cal billing program. Since this funding and proposed amount is not clear, we have not projected it at this time.

We continually monitor our budget and reduce expenditures when possible to balance OCDE's budget. We continue to evaluate our instructional needs as we are required to show increased or improved services for our students that receive supplemental and concentration funding which is allocated in our LCAP. We are not anticipating receiving new on-going revenue, but we have increased expenditures for STRS, PERS and Health Benefits. OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue.

Fund Balance

The 2018-19 Fund Balance is projected to be \$166,721,553:

\$54,213,456 is committed for specific program needs

- \$17,728,901 is reserved for Lottery funds that have been reserved for contingencies.
- \$9,416,086 is reserved for ACCESS expenditures to serve our students that we receive supplemental and concentration grants.
- \$8,749,853 is reserved for mandated cost funding that has yet to be allocated to specific programs.
- \$5,175,107 is reserved for ACCESS for identified LCAP services that will be spent in subsequent years.
- \$3,030,500 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$2,367,106 is reserved for One-Time Discretionary funding that is from prior years.
- \$1,686,211 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- \$1,479,746 is reserved for various programs that are budgeting to spend the funding in the next year.
- \$1,063,290 is reserved for the Instructional Services workshops that will occur in the subsequent year.
- \$1,062,027 is reserved for Categorical programs ending balances that will be used in subsequent years.
- \$955,310 is reserved for Career Technical Education programs. This is funding for participating districts.
- \$953,906 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- \$307,000 is reserved for Information Technology projects.
- \$238,413 is reserved for the Special Education Alliance that has funds for specific trainings and legal costs.

\$29,253,540 is designated for carryover for specific programs

- \$16,675,136 is restricted for Routine Maintenance and is required by state statute.
- \$9,094,397 is restricted to be spent on facility or health and safety related items.
- \$972,589 is restricted for the Special Schools billback program.
- \$668,850 restricted for Lottery materials for Central County CTEp.
- \$617,260 restricted for Multi-Tiered Support Systems.
- \$507,136 is restricted for various Special Education program ending balances.
- \$397,332 is restricted for various income accounts.
- \$320,840 is restricted for Lattner donation for Special Schools.

\$83,184,557 is designated for Reserve for Economic Uncertainties

Required by AB1200 guidelines

\$70,000 is designated for district revolving fund

We continually monitor our budget and reduce expenditures when possible to balance OCDE's budget. We continue to evaluate our instructional needs as we are required to show increased or improved services for our students that receive supplemental and concentration funding which is allocated in our LCAP. We are not anticipating receiving new on-going revenue, but we have increased expenditures for STRS, PERS and Health Benefits. OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue.

Other Funds: OCDE has additional operating funds listed below. The California Department of Education requires accounting in accordance to State Account Code Structure and Generally Approved Accounting Principles. Expenditures in these funds are restricted to the funds use. See the All Funds Statement in the Second Interim Budget for detail.

Fund 10: Special Education Pass-Through Funds for the North Orange County SELPA (no salaries).

Fund 12: Child Development: These funds are specific for our Alternative Payment program for child development programs (only fund outside of Fund 01 that has salaries included).

Fund 14: Deferred Maintenance Fund is for facility repairs and requires a deferred maintenance plan for participation in the School Facility Reimbursement Program.

Fund 17: Special Reserve Fund: This is our contingency fund for unforeseen events.

Fund 35: State Facilities Fund. This is for approved school planning, design, purchase and construction.

Fund 40: Capital Outlay Fund is our operating fund for the Esplanade Project

Fund 56: Debt Service Fund is the fund we pay the principal and interest payments for the Esplanade Project.

Fund 67: Dental Self-Insurance Fund: This fund is for payments for employee dental benefits. We have an actuarial study every three years and are required to keep reserves for incurred but not received claims.

**ORANGE COUNTY DEPARTMENT OF EDUCATION
2018-19 Adopted Budget
June 20, 2018**

REVENUES

(1) LCFF/Revenue Limit Sources	<p>Increased by a net of \$1,093,276 due to the following:</p> <ul style="list-style-type: none"> • \$891,333 increase due to projected increase of 63 Average Daily Attendance (ADA) for the College and Career Preparatory Charter School • \$500,000 increase for new County Office System of Support • (\$298,057) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru). • <i>No change in the Local Control Funding Formula (LCFF). We are currently at the Minimum State Aid Guarantee so we will not receive additional funds for ADA growth or Cost of Living Increases.</i>
(2) Federal Revenue	<p>Decreased by a net of (\$4,834,276) due to the following:</p> <ul style="list-style-type: none"> • \$1,933,637 increase in funding for Title I which is mostly deferred revenue from 2017-18 • (\$6,029,314) decrease for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • (\$738,599) decrease for changes in various grants
(3) Other State Revenue	<p>Decreased by a net of (\$2,648,815) due to the following:</p> <ul style="list-style-type: none"> • \$1,444,259 increase for Career Technical Education Incentive Grant (CTEIG) which is mostly deferred from 2017-18 • \$735,588 increase in local revenue for new Curriculum Framework contract with CDE • (\$2,370,323) decrease for California Career Pathways ending June 30, 2018 • (\$1,016,042) decrease for Classified School Employee grant ending June 30, 2018 [this is mostly pass through to districts] • (\$1,000,000) decrease for Multi-Tier Support System (MTSS/SUMS/ISABS) • (\$442,297) decrease in various state programs
(4) Other Local Revenue	<p>Increased by a net of \$5,814,306 due to the following:</p> <ul style="list-style-type: none"> • \$2,550,482 increase in local revenue for anticipated increase in contract billings for Special Education • \$2,318,095 increase in local revenue for District Tuition transfers from referred ADA • \$539,888 increase in local revenue for various programs • \$405,841 increase in contract fees for various programs

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EXPENDITURES	
(5) Certificated Salaries	<p>Decreased by a net of (\$4,362,077) due to the following:</p> <ul style="list-style-type: none"> • \$2,274,785 increase for vacant and new certificated positions that are projected to be filled this year • \$524,192 increase for cost of step and column changes • (\$5,597,331) decrease due to reduction from 49 retiree positions that will not be filled due to the Supplemental Employee Retiree Plan (SERP) incentive offered to non-management certificated • (\$958,776) decrease for closed certificated positions that will not be filled due to attrition from retirement and resignations • (\$459,758) decrease for short term teacher SIS contracts for Alternative Education • (\$145,189) decrease for substitutes and various other changes • No salary increases have been budgeted as we have just starting collective bargaining for 2018-19
(6) Classified Salaries	<p>Increased by a net of \$1,344,306 due to the following:</p> <ul style="list-style-type: none"> • \$1,505,878 increase for vacant and new classified positions that are projected to be filled this year • \$414,857 increase for cost of step increases • \$382,432 increase for substitutes and various other changes • (\$608,079) decrease for closed classified positions that will not be filled due to attrition from retirement and resignations for various programs • (\$350,782) decrease for short term employees for various programs • No salary increases have been budgeted as we have just starting collective bargaining for 2018-19
(7) Employee Benefits	<p>Increased by a net of \$3,590,036 due to the following:</p> <ul style="list-style-type: none"> • \$2,971,714 increase for benefits for vacant and new positions that are projected to be filled this year • \$2,363,939 increase in benefits for CalSTRS and PERS due to employer rate increase • \$189,321 increase for statutory benefits for cost of step and column changes • (\$1,618,892) decrease for benefits for closed positions from Supplemental Employee Retiree Plan (SERP) incentive • (\$316,046) decrease for benefits for closed positions from attrition due to retirements and resignations • No benefit increases have been budgeted. We are still negotiating our contracted rate for the new plan year for health and welfare benefits.

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(8) Books and Supplies	<p>Increased by a net of \$9,850,237 due to the following:</p> <ul style="list-style-type: none"> • \$6,113,863 increase for holding accounts for various programs awaiting program guidelines • \$3,500,000 increase in instructional materials and supplies for Alternative Education for equipment site modernization • \$280,780 increase in textbooks and other books for various programs • (\$44,406) decrease in instructional materials and supplies for various programs
(9) Services, Other Operating Expenses	<p>Decreased by a net of (\$17,681,676) due to the following:</p> <ul style="list-style-type: none"> • \$2,000,000 increase for consultants for Payroll System Upgrade • (\$18,152,777) decrease in pass through sub-agreements for grants and categorical programs • (\$1,515,099) decrease for various miscellaneous operating expenses for all programs • (\$13,800) decrease for contracts for various programs
(10) Capital Outlay	<p>Increased by a net of \$1,682,679 due to the following:</p> <ul style="list-style-type: none"> • \$2,000,000 increase for new equipment for Alternative Education tenant improvement & modernization of sites • \$312,657 increase for new and replacement equipment for various programs • (\$629,978) decrease for improvement of sites and buildings for various programs
(11) Other Outgo	<p>Decreased by a net of (\$8,249,493) due to the following:</p> <ul style="list-style-type: none"> • (\$7,354,235) decrease in payments to districts for Medi-Cal Administrative Activities (MAA) due to deferred payments • (\$713,741) decrease in tuition transfers to school districts for Central Orange County Career Technical Education Partnership (CTEp) • (\$181,517) decrease in pass thru revenue to North Orange County Special Education Local Plan (SELPA)
(12) Indirect Costs	<p>Increased by a net of \$6,588 due to the following:</p> <ul style="list-style-type: none"> • Due to increase in expenditures in all funds
(13) Other Financing Sources	<p>Increased by a net of \$2,577 due to the following:</p> <ul style="list-style-type: none"> • \$2,577 increase for contribution to the Child Development Fund due to the reduction in funding
(14) Ending Balance	<p>The total projected General ending fund balance is \$166,721,553 \$83,184,557 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> • \$54,213,456 designated as Legally Restricted for programs. Of that amount \$5,175,107 is the Reserve amount for the Alternative Education program • \$29,253,540 designated for programs and grants • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$83,184,557</p>

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	91,984,550.00	4,839,872.00	96,824,422.00	93,375,883.00	4,541,815.00	97,917,698.00	1.1%
2) Federal Revenue		8100-8299	21,277,611.00	10,676,540.00	31,954,151.00	15,228,439.00	11,891,436.00	27,119,875.00	-15.1%
3) Other State Revenue		8300-8599	4,270,186.00	14,418,466.00	18,688,652.00	2,912,577.00	13,127,260.00	16,039,837.00	-14.2%
4) Other Local Revenue		8600-8799	45,424,144.00	41,014,751.00	86,438,895.00	47,542,914.00	44,710,287.00	92,253,201.00	6.7%
5) TOTAL REVENUES			162,956,491.00	70,949,629.00	233,906,120.00	159,059,813.00	74,270,798.00	233,330,611.00	-0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	35,564,945.00	18,475,082.00	54,040,027.00	30,459,551.00	19,218,399.00	49,677,950.00	-8.1%
2) Classified Salaries		2000-2999	33,495,337.00	22,190,775.00	55,686,112.00	35,038,851.00	21,991,567.00	57,030,418.00	2.4%
3) Employee Benefits		3000-3999	24,762,651.00	21,161,590.00	45,924,241.00	26,077,527.00	23,436,750.00	49,514,277.00	7.8%
4) Books and Supplies		4000-4999	4,656,544.00	1,812,240.00	6,468,784.00	8,918,474.00	7,400,547.00	16,319,021.00	152.3%
5) Services and Other Operating Expenditures		5000-5999	24,010,281.00	26,325,666.00	50,335,947.00	26,468,699.00	6,185,572.00	32,654,271.00	-35.1%
6) Capital Outlay		6000-6999	1,881,777.00	3,000.00	1,884,777.00	3,519,701.00	47,755.00	3,567,456.00	89.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
7400-7499			22,558,193.00	1,760,515.00	24,318,708.00	14,829,421.00	1,239,794.00	16,069,215.00	-33.9%
7300-7399			(8,150,790.00)	6,057,014.00	(2,093,776.00)	(8,532,489.00)	6,432,125.00	(2,100,364.00)	0.3%
8) Other Outgo - Transfers of Indirect Costs			138,778,938.00	97,785,882.00	236,564,820.00	136,779,735.00	85,952,509.00	222,732,244.00	-5.8%
9) TOTAL EXPENDITURES			24,177,553.00	(26,836,253.00)	(2,658,700.00)	22,280,078.00	(11,681,711.00)	10,598,367.00	-498.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	246,089.00	980,735.00	1,226,824.00	248,666.00	980,735.00	1,229,401.00	0.2%
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	(11,114,924.00)	11,114,924.00	0.00	(12,679,243.00)	12,679,243.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,961,013.00)	10,134,189.00	(1,826,824.00)	(12,927,909.00)	11,698,508.00	(1,229,401.00)	0.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	115,299,304.00	45,938,807.00	161,238,111.00	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			115,299,304.00	45,938,807.00	161,238,111.00	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			115,299,304.00	45,938,807.00	161,238,111.00	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%	
2) Ending Balance, June 30 (E + F1e)			128,115,844.00	29,236,743.00	157,352,587.00	137,468,013.00	29,253,540.00	166,721,553.00	6.0%	
Components of Ending Fund Balance										
a) Nonspendable										
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%	
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Restricted		9740	0.00	29,236,743.00	29,236,743.00	0.00	29,253,540.00	29,253,540.00	0.1%	
c) Committed										
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
d) Assigned										
Other Assignments		9780	58,089,196.00	0.00	58,089,196.00	54,213,456.00	0.00	54,213,456.00	-6.7%	
ACCESS LCFF/LCAP Priorities	0000	9780				9,416,086.00		9,416,086.00		
Mandated Costs	0000	9780				8,749,853.00		8,749,853.00		
ACCESS	0000	9780				5,175,107.00		5,175,107.00		
OCDE ERATE	0000	9780				3,030,500.00		3,030,500.00		
2015-16 One-Time Discretionary Fundr	0000	9780				2,367,106.00		2,367,106.00		
Medical Administrative Activities (MAA)	0000	9780				1,686,211.00		1,686,211.00		
CTEP (ROP) Tier III	0000	9780				953,310.00		953,310.00		
Reserve for Outdated Checks	0000	9780				953,906.00		953,906.00		
EISS Workshops	0000	9780				694,821.00		694,821.00		
Time & Attendance	0000	9780				460,196.00		460,196.00		
ACCESS-CHEP	0000	9780				371,100.00		371,100.00		
Various Workshops and Trainings	0000	9780				368,469.00		368,469.00		
ACCESS Tier III	0000	9780				349,967.00		349,967.00		
Information Technology Imaging Service	0000	9780				330,453.00		330,453.00		

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)		
2015-16 One-Time COE LCAP Discret	0000	9780					322,983.00		322,983.00	
College & Career Preparatory Academy	0000	9780					317,997.00		317,997.00	
Information Technology Bi-Tech	0000	9780					307,000.00		307,000.00	
Special Schools Tier III	0000	9780					255,805.00		255,805.00	
Special Education JPA	0000	9780					238,413.00		238,413.00	
College and Career Readiness Consorti	0000	9780					133,272.00		133,272.00	
Instructional Materials Lottery	1100	9780					17,349,601.00		17,349,601.00	
CTEp (ROP) Lottery	1100	9780					379,300.00		379,300.00	
ACCESS LCFF/LCAP Priorities	0000	9780								
Mandated Costs	0000	9780	12,261,777.00		12,261,777.00					
ACCESS	0000	9780	7,967,563.00		7,967,563.00					
2015-16 One-Time Discretionary Fundir	0000	9780	6,322,814.00		6,322,814.00					
OCDE ERATE	0000	9780	2,953,916.00		2,953,916.00					
Medical Administrative Activities (MAA)	0000	9780	2,912,000.00		2,912,000.00					
CTEp (ROP) Tier III	0000	9780	1,280,886.00		1,280,886.00					
Reserve for Outdated Checks	0000	9780	990,938.00		990,938.00					
EISS Workshops	0000	9780	903,906.00		903,906.00					
ACCESS Tier III	0000	9780	793,095.00		793,095.00					
2015-16 One-Time COE LCAP Discret	0000	9780	722,419.00		722,419.00					
Time & Attendance	0000	9780	656,591.00		656,591.00					
Special Education JPA	0000	9780	441,598.00		441,598.00					
Various Workshop and Trainings	0000	9780	404,246.00		404,246.00					
Special Schools Tier III	0000	9780	396,525.00		396,525.00					
ACCESS-CHEP	0000	9780	389,193.00		389,193.00					
Classified School Employee grant	0000	9780	371,100.00		371,100.00					
Various Other Designated Programs	0000	9780	350,000.00		350,000.00					
Information Technology Bi-Tech	0000	9780	341,923.00		341,923.00					
Information Technology Imaging Service	0000	9780	307,000.00		307,000.00					
College and Career Readiness Consorti	0000	9780	289,656.00		289,656.00					
Instructional Materials Lottery	1100	9780	133,272.00		133,272.00					
CTEp (ROP) Lottery	1100	9780	16,469,491.00		16,469,491.00					
College & Career Preparatory Academy	1100	9780	395,500.00		395,500.00					
e) Unassigned/Unappropriated			34,787.00		34,787.00					
Reserve for Economic Uncertainties		9789	69,956,648.00	0.00	69,956,648.00		83,184,557.00	0.00	83,184,557.00	18.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00		0.00	0.00	0.00	0.0%

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

Description (G9 + H2) - (I6 + J2)	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)	
	0.00	0.00	0.00			0.00

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)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	22,737,693.00	0.00	22,737,693.00	24,159,426.00	0.00	24,159,426.00	6.3%
Education Protection Account State Aid - Current Year	484,200.00	0.00	484,200.00	453,800.00	0.00	453,800.00	-6.3%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions	530,537.00	0.00	530,537.00	530,537.00	0.00	530,537.00	0.0%
Timber Yield Tax	8.00	0.00	8.00	8.00	0.00	8.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	90,449,151.00	0.00	90,449,151.00	90,449,151.00	0.00	90,449,151.00	0.0%
Unsecured Roll Taxes	2,696,181.00	0.00	2,696,181.00	2,696,181.00	0.00	2,696,181.00	0.0%
Prior Years' Taxes	1,823,561.00	0.00	1,823,561.00	1,823,561.00	0.00	1,823,561.00	0.0%
Supplemental Taxes	2,857,979.00	0.00	2,857,979.00	2,857,979.00	0.00	2,857,979.00	0.0%
Education Revenue Augmentation Fund (ERAF)	1,287.00	0.00	1,287.00	1,287.00	0.00	1,287.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)							
Penalties and Interest from Delinquent Taxes	9,266,438.00	0.00	9,266,438.00	9,266,438.00	0.00	9,266,438.00	0.0%
Receipt from Co. Board of Sup.	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	130,847,035.00	0.00	130,847,035.00	132,238,368.00	0.00	132,238,368.00	1.1%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(538,320.00)		(538,320.00)	(568,720.00)		(568,720.00)	5.6%
All Other LCFF Transfers - Current Year	(484,200.00)	0.00	(484,200.00)	(453,800.00)	0.00	(453,800.00)	-6.3%
Transfers to Charter Schools in Lieu of Property Taxes	574,031.00	0.00	574,031.00	574,031.00	0.00	574,031.00	0.0%
Property Taxes Transfers	(38,413,996.00)	4,839,872.00	(33,574,124.00)	(38,413,996.00)	4,541,815.00	(33,872,181.00)	0.9%

2017-18 Estimated Actuals

2018-19 Budget

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			91,984,550.00	4,839,872.00	96,824,422.00	93,375,883.00	4,541,815.00	97,917,698.00	1.1%
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	1,152,469.00	1,152,469.00	0.00	1,152,469.00	1,152,469.00	0.0%
Special Education Discretionary Grants		8182	0.00	479,228.00	479,228.00	0.00	482,993.00	482,993.00	0.8%
Child Nutrition Programs		8220	0.00	230,000.00	230,000.00	0.00	230,000.00	230,000.00	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	19,858.00	1,473,067.00	1,492,925.00	0.00	730,000.00	730,000.00	-51.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,924,702.00	3,924,702.00		3,902,415.00	3,902,415.00	-0.6%
Title I, Part D, Local Delinquent Programs	3025	8290		1,271,678.00	1,271,678.00		3,366,772.00	3,366,772.00	164.8%
Title II, Part A, Educator Quality	4035	8290		105,870.00	105,870.00		119,998.00	119,998.00	13.3%
Title III, Part A, Immigrant Education Program	4201	8290		34.00	34.00		0.00	0.00	-100.0%

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		253,127.00	253,127.00		99,863.00	99,863.00	-60.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3050, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		551,338.00	551,338.00		436,269.00	436,269.00	-20.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,257,753.00	1,235,027.00	22,492,780.00	15,228,439.00	1,370,657.00	16,599,096.00	-26.2%
TOTAL FEDERAL REVENUE			21,277,611.00	10,676,540.00	31,954,151.00	15,228,439.00	11,891,436.00	27,119,875.00	-15.1%
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		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			1,719,954.00	0.00	1,719,954.00	811,953.00	0.00	811,953.00	-52.8%
Tax Relief Subventions			1,077,481.00	297,500.00	1,374,981.00	915,897.00	297,530.00	1,213,427.00	-11.7%
Restricted Levies - Other									
Homeowners' Exemptions			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	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Education and Safety (ASES)	6010	8590		158,980.00	158,980.00		160,804.00	160,804.00	1.1%
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		918,824.00	918,824.00			1,055,760.00	14.9%
California Clean Energy Jobs Act	6230	8590		106,374.00	106,374.00			0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		2,491,389.00	2,491,389.00			3,935,648.00	58.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	1,472,751.00	10,424,839.00	11,897,590.00	1,184,727.00	7,656,958.00	8,841,685.00	-25.7%
TOTAL, OTHER STATE REVENUE			4,270,186.00	14,418,466.00	18,688,652.00	2,912,577.00	13,127,260.00	16,039,837.00	-14.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	270.00	1,871,043.00	1,871,313.00	0.00	1,800,000.00	1,800,000.00	-3.8%
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	110,265.00	162,406.00	272,671.00	105,884.00	170,000.00	275,884.00	1.2%
Food Service Sales		8634	285,000.00	11,500.00	296,500.00	285,000.00	11,500.00	296,500.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,066.00	0.00	5,066.00	5,000.00	0.00	5,000.00	-1.3%
Interest		8660	2,044,608.00	0.00	2,044,608.00	2,045,000.00	0.00	2,045,000.00	0.0%
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	7,417,499.00	31,541,487.00	38,958,986.00	7,627,279.00	34,458,198.00	42,085,477.00	8.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,924,270.00	246,290.00	3,170,560.00	2,830,586.00	237,580.00	3,068,166.00	-3.2%
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	2,772,369.00	3,661,743.00	6,434,112.00	2,710,217.00	4,263,783.00	6,974,000.00	8.4%
Tuition		8710	29,609,810.00	3,499,895.00	33,109,705.00	31,678,961.00	3,748,839.00	35,427,800.00	7.0%
All Other Transfers In		8781-8783	254,987.00	0.00	254,987.00	254,987.00	0.00	254,987.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		20,387.00	20,387.00		20,387.00	20,387.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			45,424,144.00	41,014,751.00	86,438,895.00	47,542,914.00	44,710,287.00	92,253,201.00	6.7%
TOTAL, REVENUES			162,956,491.00	70,949,629.00	233,906,120.00	159,059,813.00	74,270,798.00	233,330,611.00	-0.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	26,764,285.00	9,602,798.00	36,367,083.00	20,992,791.00	9,705,238.00	30,698,029.00	-15.6%
Certificated Pupil Support Salaries		1200	522,266.00	2,444,938.00	2,967,204.00	591,752.00	2,430,155.00	3,021,907.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,086,430.00	4,032,354.00	12,118,784.00	8,706,165.00	4,617,046.00	13,323,211.00	9.9%
Other Certificated Salaries		1900	191,964.00	2,394,992.00	2,586,956.00	168,843.00	2,465,960.00	2,634,803.00	1.8%
TOTAL, CERTIFICATED SALARIES			35,564,945.00	18,475,082.00	54,040,027.00	30,459,551.00	19,218,399.00	49,677,950.00	-8.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,948,670.00	9,784,920.00	12,733,590.00	3,035,957.00	10,074,112.00	13,110,069.00	3.0%
Classified Support Salaries		2200	1,606,358.00	2,700,272.00	4,306,630.00	1,586,328.00	2,690,029.00	4,276,357.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	16,988,081.00	5,581,609.00	22,569,690.00	18,313,668.00	5,122,990.00	23,436,658.00	3.8%
Clerical, Technical and Office Salaries		2400	11,788,822.00	3,697,707.00	15,486,529.00	11,957,106.00	3,703,979.00	15,661,085.00	1.1%
Other Classified Salaries		2900	163,406.00	426,267.00	589,673.00	145,792.00	400,457.00	546,249.00	-7.4%
TOTAL, CLASSIFIED SALARIES			33,495,337.00	22,190,775.00	55,686,112.00	35,038,851.00	21,991,567.00	57,030,418.00	2.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,017,511.00	7,632,878.00	12,650,389.00	4,665,110.00	8,345,296.00	13,010,406.00	2.8%
PERS		3201-3202	5,314,294.00	3,476,507.00	8,790,801.00	6,099,959.00	3,921,357.00	10,021,316.00	14.0%
OASDI/Medicare/Alternative		3301-3302	1,092,349.00	670,553.00	1,762,902.00	988,879.00	630,229.00	1,619,108.00	-8.2%
Health and Welfare Benefits		3401-3402	12,009,121.00	8,567,770.00	20,576,891.00	13,106,928.00	9,750,280.00	22,857,208.00	11.1%
Unemployment Insurance		3501-3502	35,958.00	21,384.00	57,342.00	32,536.00	20,690.00	53,226.00	-7.2%
Workers' Compensation		3601-3602	1,218,863.00	726,263.00	1,945,126.00	1,112,657.00	702,851.00	1,815,508.00	-6.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	74,555.00	66,235.00	140,790.00	71,458.00	66,047.00	137,505.00	-2.3%
TOTAL, EMPLOYEE BENEFITS			24,762,651.00	21,161,590.00	45,924,241.00	26,077,527.00	23,436,750.00	49,514,277.00	7.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	85,653.00	2,865.00	88,518.00	320,010.00	19,626.00	339,636.00	283.7%
Books and Other Reference Materials		4200	102,394.00	61,421.00	163,815.00	106,507.00	86,970.00	193,477.00	18.1%
Materials and Supplies		4300	3,613,533.00	1,171,445.00	4,784,978.00	7,850,921.00	6,622,325.00	14,473,246.00	202.5%

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	633,264.00	256,609.00	889,873.00	392,036.00	308,626.00	700,662.00	-21.3%
Food		4700	221,700.00	319,900.00	541,600.00	249,000.00	363,000.00	612,000.00	13.0%
TOTAL BOOKS AND SUPPLIES			4,656,544.00	1,812,240.00	6,468,784.00	8,918,474.00	7,400,547.00	16,319,021.00	152.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,152,469.00	19,103,143.00	23,255,612.00	4,611,000.00	491,835.00	5,102,835.00	-78.1%
Travel and Conferences		5200	1,216,548.00	1,083,562.00	2,300,110.00	1,357,886.00	833,115.00	2,190,801.00	-4.8%
Dues and Memberships		5300	281,014.00	39,591.00	320,605.00	301,179.00	15,007.00	316,186.00	-1.4%
Insurance		5400 - 5450	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
Operations and Housekeeping Services		5500	995,743.00	230,711.00	1,226,454.00	954,891.00	242,811.00	1,197,702.00	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,243,371.00	1,588,036.00	9,831,407.00	8,394,045.00	765,472.00	9,159,517.00	-6.8%
Transfers of Direct Costs		5710	(309,152.00)	309,152.00	0.00	(311,540.00)	311,540.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(346,105.00)	0.00	(346,105.00)	(268,245.00)	0.00	(268,245.00)	-22.5%
Professional/Consulting Services and Operating Expenditures		5800	8,582,102.00	3,808,228.00	12,390,330.00	10,274,731.00	3,359,458.00	13,634,189.00	10.0%
Communications		5900	844,291.00	163,243.00	1,007,534.00	804,952.00	166,334.00	971,286.00	-3.6%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			24,010,281.00	26,325,666.00	50,335,947.00	26,468,699.00	6,185,572.00	32,654,271.00	-35.1%

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)	
CAPITAL OUTLAY									
Land		6100	14,664.00	0.00	14,664.00	10,000.00	0.00	10,000.00	-31.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,000.00	0.00	6,000.00	10,000.00	0.00	10,000.00	66.7%
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	1,715,154.00	3,000.00	1,718,154.00	3,437,701.00	42,755.00	3,480,456.00	102.6%
Equipment Replacement		6500	145,959.00	0.00	145,959.00	62,000.00	5,000.00	67,000.00	-54.1%
TOTAL, CAPITAL OUTLAY			1,881,777.00	3,000.00	1,884,777.00	3,519,701.00	47,755.00	3,567,456.00	89.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	1,183,126.00	1,361,423.00	2,544,549.00	809,379.00	1,022,219.00	1,831,598.00	-28.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	21,369,436.00	0.00	21,369,436.00	14,014,411.00	0.00	14,014,411.00	-34.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	399,092.00	399,092.00	0.00	217,575.00	217,575.00	-45.5%
Debt Service									
Debt Service - Interest		7438	1,186.00	0.00	1,186.00	1,186.00	0.00	1,186.00	0.0%
Other Debt Service - Principal		7439	4,445.00	0.00	4,445.00	4,445.00	0.00	4,445.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,558,193.00	1,760,515.00	24,318,708.00	14,829,421.00	1,239,794.00	16,069,215.00	-33.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,057,014.00)	6,057,014.00	0.00	(6,432,125.00)	6,432,125.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,093,776.00)	0.00	(2,093,776.00)	(2,100,364.00)	0.00	(2,100,364.00)	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,150,790.00)	6,057,014.00	(2,093,776.00)	(8,532,489.00)	6,432,125.00	(2,100,364.00)	0.3%
TOTAL EXPENDITURES			138,778,938.00	97,785,882.00	236,564,820.00	136,779,735.00	85,952,509.00	222,732,244.00	-5.8%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	246,089.00	0.00	246,089.00	248,666.00	0.00	248,666.00	1.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			246,089.00	980,735.00	1,226,824.00	248,666.00	980,735.00	1,229,401.00	0.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	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		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Dept of Education SACS Financial Reporting Software - 2018.1.0 File: fund-a (Rev 04/1/2018)									

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	(2,207,400.00)	2,207,400.00	0.00	(3,308,633.00)	3,308,633.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(8,907,524.00)	8,907,524.00	0.00	(9,370,610.00)	9,370,610.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(11,114,924.00)	11,114,924.00	0.00	(12,679,243.00)	12,679,243.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,361,013.00)	10,134,189.00	(1,226,824.00)	(12,927,909.00)	11,698,508.00	(1,229,401.00)	0.2%

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	91,984,550.00	4,839,872.00	96,824,422.00	93,375,883.00	4,541,815.00	97,917,698.00	1.1%
2) Federal Revenue		8100-8299	21,277,611.00	10,676,540.00	31,954,151.00	15,228,439.00	11,891,436.00	27,119,875.00	-15.1%
3) Other State Revenue		8300-8599	4,270,186.00	14,418,466.00	18,688,652.00	2,912,577.00	13,127,260.00	16,039,837.00	-14.2%
4) Other Local Revenue		8600-8799	45,424,144.00	41,014,751.00	86,438,895.00	47,542,914.00	44,710,287.00	92,253,201.00	6.7%
5) TOTAL REVENUES			162,956,491.00	70,949,629.00	233,906,120.00	159,059,813.00	74,270,798.00	233,330,611.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		40,586,704.00	27,925,465.00	68,512,169.00	40,096,167.00	32,020,074.00	72,116,241.00	5.3%
2) Instruction - Related Services	2000-2999		39,426,574.00	46,821,887.00	86,248,461.00	42,011,920.00	32,473,996.00	74,485,916.00	-15.6%
3) Pupil Services	3000-3999		6,437,806.00	11,726,380.00	18,164,186.00	6,751,627.00	12,266,334.00	19,017,961.00	4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,949,466.00	6,057,014.00	25,006,480.00	22,084,059.00	6,432,125.00	28,516,184.00	14.0%
8) Plant Services	8000-8999	Except 7600-7699	10,820,195.00	1,494,621.00	12,314,816.00	11,006,541.00	1,520,186.00	12,526,727.00	1.7%
9) Other Outgo	9000-9999		22,558,193.00	1,760,515.00	24,318,708.00	14,829,421.00	1,299,794.00	16,069,215.00	-33.9%
10) TOTAL EXPENDITURES			138,778,938.00	97,785,882.00	236,564,820.00	136,779,735.00	85,952,509.00	222,732,244.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			24,177,553.00	(26,836,253.00)	(2,658,700.00)	22,280,076.00	(11,681,711.00)	10,598,367.00	-498.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	246,069.00	980,735.00	1,226,824.00	248,666.00	980,735.00	1,229,401.00	0.2%
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%
c) Contributions		8980-8999	(11,114,924.00)	11,114,924.00	0.00	(12,679,243.00)	12,679,243.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,361,013.00)	10,134,189.00	(1,226,824.00)	(12,927,909.00)	11,698,508.00	(1,229,401.00)	0.2%

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)			12,816,540.00	(16,702,064.00)	(3,885,524.00)	9,352,169.00	16,797.00	9,368,966.00	-341.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	115,299,304.00	45,938,807.00	161,238,111.00	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,299,304.00	45,938,807.00	161,238,111.00	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,299,304.00	45,938,807.00	161,238,111.00	128,115,844.00	29,236,743.00	157,352,587.00	-2.4%
2) Ending Balance, June 30 (E + F1e)			128,115,844.00	29,236,743.00	157,352,587.00	137,468,013.00	29,253,540.00	166,721,553.00	6.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,236,743.00	29,236,743.00	0.00	29,253,540.00	29,253,540.00	0.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	58,089,196.00	0.00	58,089,196.00	54,213,456.00	0.00	54,213,456.00	-6.7%
ACCESS LCFF/LCAP Priorities	0000	9780				9,416,086.00		9,416,086.00	
Mandated Costs	0000	9780				8,749,853.00		8,749,853.00	
ACCESS	0000	9780				5,175,107.00		5,175,107.00	
OCDE ERATE	0000	9780				3,030,500.00		3,030,500.00	
2015-16 One-Time Discretionary Fundir	0000	9780				2,367,106.00		2,367,106.00	
Medical Administrative Activities (MAA)	0000	9780				1,686,211.00		1,686,211.00	
CTEp (ROP) Tier III	0000	9780				955,310.00		955,310.00	
Reserve for Outdated Checks	0000	9780				953,906.00		953,906.00	
EISS Workshops	0000	9780				694,821.00		694,821.00	
Time & Attendance	0000	9780				460,196.00		460,196.00	
ACCESS-CHEP	0000	9780				371,100.00		371,100.00	
Various Workshops and Trainings	0000	9780				368,469.00		368,469.00	

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)	
ACCESS Tier III	0000	9780							
Information Technology Imaging Service	0000	9780					349,967.00		349,967.00
2015-16 One-Time COE LCAP Discretic	0000	9780					330,453.00		330,453.00
College & Career Preparatory Academy	0000	9780					322,983.00		322,983.00
Information Technology Bi-Tech	0000	9780					317,997.00		317,997.00
Special Schools Tier III	0000	9780					307,000.00		307,000.00
Special Education JPA	0000	9780					255,805.00		255,805.00
College and Career Readiness Consorti	0000	9780					238,413.00		238,413.00
Instructional Materials Lottery	0000	9780					133,272.00		133,272.00
CTEp (ROP) Lottery	1100	9780					17,349,601.00		17,349,601.00
ACCESS LCFF/LCAP Priorities	1100	9780					379,300.00		379,300.00
Mandated Costs	0000	9780	12,261,777.00		12,261,777.00				
ACCESS	0000	9780	7,967,563.00		7,967,563.00				
2015-16 One-Time Discretionary Fundir	0000	9780	6,322,814.00		6,322,814.00				
OCDE ERATE	0000	9780	2,953,916.00		2,953,916.00				
Medical Administrative Activities (MAA)	0000	9780	2,912,000.00		2,912,000.00				
CTEp (ROP) Tier III	0000	9780	1,280,886.00		1,280,886.00				
Reserve for Outdated Checks	0000	9780	990,938.00		990,938.00				
EISS Workshops	0000	9780	903,906.00		903,906.00				
ACCESS Tier III	0000	9780	793,095.00		793,095.00				
2015-16 One-Time COE LCAP Discretic	0000	9780	722,419.00		722,419.00				
Time & Attendance	0000	9780	656,591.00		656,591.00				
Special Education JPA	0000	9780	441,598.00		441,598.00				
Various Workshop and Trainings	0000	9780	404,246.00		404,246.00				
Special Schools Tier III	0000	9780	396,525.00		396,525.00				
ACCESS-CHEP	0000	9780	389,193.00		389,193.00				
Classified School Employee grant	0000	9780	371,100.00		371,100.00				
Various Other Designated Programs	0000	9780	350,000.00		350,000.00				
Information Technology Bi-Tech	0000	9780	341,923.00		341,923.00				
Information Technology Imaging Servic	0000	9780	307,000.00		307,000.00				
College and Career Readiness Consorti	0000	9780	289,656.00		289,656.00				
Instructional Materials Lottery	0000	9780	133,272.00		133,272.00				
CTEp (ROP) Lottery	1100	9780	16,468,491.00		16,468,491.00				
College & Career Preparatory Academy	1100	9780	395,500.00		395,500.00				
e) Unassigned/Unappropriated	1100	9780	34,787.00		34,787.00				
Reserve for Economic Uncertainties		9789	69,956,648.00	0.00	69,956,648.00		83,184,557.00	0.00	83,184,557.00
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00		0.00	0.00	0.00

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	62,574.00	84,257.00
6230	California Clean Energy Jobs Act	594,882.00	0.00
6300	Lottery: Instructional Materials	1,500,844.00	1,617,801.00
6500	Special Education	1,519,342.00	1,141,867.00
6512	Special Ed: Mental Health Services	33,076.00	2,791.00
7338	College Readiness Block Grant	241,909.00	0.00
7810	Other Restricted State	2,367,475.00	626,278.00
8150	Ongoing & Major Maintenance Account (RIMA: Education Code Sectio	13,529,875.00	16,675,136.00
9010	Other Restricted Local	9,386,766.00	9,105,410.00
Total, Restricted Balance		29,236,743.00	29,253,540.00

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

<u>DESCRIPTION</u>	2016-17 Unaudited <u>Actuals</u>	2017-18 Estimated Actuals <u>Budget</u>	2018-19 Adopted <u>Budget</u>	2019-20 Projected <u>Budget</u>	2020-21 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	91,305,441	96,824,422	97,917,698	98,289,646	98,707,302
Federal Revenues	22,795,849	31,954,151	27,119,875	27,119,875	27,119,875
Other State Revenues	39,079,394	18,688,652	16,039,837	16,350,915	16,682,402
Other Local Revenue	55,412,768	56,829,085	60,574,240	61,202,614	62,363,468
Other Transfers	29,980,111	29,609,810	31,678,961	31,678,961	31,678,961
TOTAL REVENUES	238,573,564	233,906,120	233,330,611	234,642,011	236,552,008
B. EXPENDITURES					
Certificated Salaries	53,130,344	54,040,027	49,677,950	52,098,931	54,693,480
Classified Salaries	54,180,353	55,686,112	57,030,418	58,977,030	61,050,533
Employee Benefits	42,469,481	45,924,241	49,514,277	54,500,508	57,961,197
Books and Supplies	6,623,776	6,468,784	16,319,021	11,494,314	11,086,483
Services, Other Oper. Exps	37,014,901	50,335,947	32,654,271	31,036,743	31,677,500
Capital Outlay	994,945	1,884,777	3,567,456	3,529,701	3,529,701
Other Outgo	12,516,654	22,224,932	13,968,851	12,840,826	12,807,617
Program Reductions				(4,466,122)	(4,171,374)
TOTAL EXPENDITURES	206,930,454	236,564,820	222,732,244	220,011,931	228,635,137
C. EXCESS (DEFICIENCY)	31,643,110	(2,658,700)	10,598,367	14,630,080	7,916,871
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	89,153	0	0	0	0
Interfund Transfers Out - Child Care Fund	205,592	246,089	248,666	269,111	273,845
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	0	980,735	980,735	980,735	980,735

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

DESCRIPTION	2016-17 Unaudited Actuals	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget	2019-20 Projected Budget	2020-21 Projected Budget
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	(0)	0	0	(1,162,812)	(1,223,783)
Total Other Sources/Uses	(116,440)	(1,226,824)	(1,229,401)	(2,412,658)	(2,478,363)
<u>E.</u> NET INCREASE (DECREASE)	31,526,670	(3,885,524)	9,368,966	12,217,422	5,438,508
<u>F.</u> FUND BALANCE					
Beginning Balance, July 1,	129,711,441	161,238,111	157,352,587	166,721,553	178,938,975
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	129,711,441	161,238,111	157,352,587	166,721,553	178,938,975
Ending Balance, June 30,	<u>161,238,111</u>	<u>157,352,587</u>	<u>166,721,553</u>	<u>178,938,975</u>	<u>184,377,483</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	45,938,807	29,236,743	29,253,540	31,667,598	33,956,225
<u>Board Designated</u>					
Designated Amounts	68,891,979	58,089,196	54,213,456	46,366,817	34,148,234
Economic Uncertainties	46,337,325	69,956,648	83,184,557	100,834,559	116,203,025
Undesignated Amounts	0	0	0	0	(0)

Criteria and Standards Review Summary Explanation if Criteria are Not Met

- 1a **Average Daily Attendance (ADA) – County Operations Grant**
Projected County Office Average Daily Attendance (ADA) is not meeting the historical growth in ADA due to the changes in our the student population and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.
- 1b **Average Daily Attendance (ADA) – County Programs**
Projected Average Daily Attendance (ADA) for County Office Projected County Operated Programs is not meeting the historical standard due to the changes in the student population of the County Funded Charter School ADA. The County Funded Charter has been in operation since 2015-16 and anticipate growth in ADA in the future years. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.
- 2 **Local Control Funding Formula (LCFF) Revenue**
Projected County Office LCFF Revenue is not meeting the historical standard in the budget year because although the Alternative Education revenue is declining, the Charter County Funded Program is growing and increasing the standard.
- 3 **Salaries and Benefits**
Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected statutory cost of living recommended by the School Services (SSC) of California dartboard. Contributions for the STRS and PERS increase continue to have an impact on our benefits increase. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP).
- 4b **Other Expenditures**
Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.
- Supplemental explanations if answered yes:**
- S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long term commitments that have been budgeted in subsequent years. The long term commitment we currently have is the certificates of participation for the Esplanade facility for 14 years. We have no other outstanding liabilities that have not been included in the budget.
- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

Orange County Department of Education
2018-19 Adopted Budget
June 20, 2018

- S8 Salary and benefit negotiations are still open for classified and certificated.
- S9 The proposed Local Control Accountability Plan (LCAP) will be presented to the Board on June 6, 2018 and presented for Board approval on June 20, 2018.
- S10 The 2018-19 Adopted budget for Orange County Department of Education (OCDE) includes the expenditures necessary to implement the LCAP as described in the Local Control and Accountability Plan and Update template, section 3: actions, services and expenditures.

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 20, 2018

Place: Orange County Department of Education Signed: _____
Date: June 20, 2018 Clerk/Secretary of the County Board
Time: 10:00 AM (Original signature required)

Contact person for additional information on the budget reports:

Name: Renee Hendrick
Title: Associate Superintendent, Administrative
Telephone: (714) 966-4061
E-mail: rhendrick@ocde.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Al Mijares
Chief Business Official's Name: Renee Hendrick
CBO's Title: Associate Superintendent, Administrative
CBO's Telephone: (714) 966-4061

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	
			n/a	
			n/a	
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 20, 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	

The 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): 473,373

County Office County Operations Grant ADA Standard Percentage Level: 1.0%

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		
Current Year (2015-16)	482,644.00	474,803.37	1.6%	Not Met
Second Prior Year (2016-17)	478,870.00	471,691.83	1.5%	Not Met
First Prior Year (2017-18)	479,733.00	473,761.45	1.2%	Not 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 NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met) Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

1b. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met) Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

CRITERION: Average Daily Attendance (continued)

3. **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)	2,754.22	4,018.31	474,803.37	40.39
Second Prior Year (2016-17)	2,472.37	3,656.31	471,691.83	140.96
First Prior Year (2017-18)	2,282.00	3,514.65	473,761.45	139.17
Historical Average:	2,502.86	3,729.76	473,418.88	106.84

County Office's County Operated Programs ADA Standard:

Budget Year (2018-19)				
(historical average plus 2%):	2,552.92	3,804.36	482,887.26	108.98
1st Subsequent Year (2019-20)				
(historical average plus 4%):	2,602.97	3,878.95	492,355.64	111.11
2nd Subsequent year (2020-21)				
(historical average plus 6%):	2,653.03	3,953.55	501,824.01	113.25

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)	2,067.00	3,363.77	473,373.37	202.00
1st Subsequent Year (2019-20)	1,964.00	3,226.77	473,044.00	226.00
2nd Subsequent Year (2020-21)	1,872.00	3,102.77	472,758.00	253.00
Status:	Met	Met	Met	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Office Projected County Operated Programs is not meeting the historical standard due to the changes in the student population of the County Funded Charter School ADA. The County Funded Charter has been in operation since 2015-16 and anticipate growth in ADA in the future years. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

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	25,475,129.00	25,631,494.00	25,782,653.00	25,944,843.00
a2. COE Alternative Education Grant	38,103,950.00	35,506,076.00	34,634,685.00	33,923,473.00
b. COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c. Charter Funded County Program				
c1. Transition Entitlement	1,628,107.00	2,562,133.00	2,954,681.00	3,395,837.00
d. Total LCFF (Sum of a or b, and c)	65,207,186.00	63,699,703.00	63,372,019.00	63,264,153.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	473,761.45	473,373.37	473,044.00	472,758.00
b. Prior Year ADA (Funded)		473,761.45	473,373.37	473,044.00
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(388.08)	(329.37)	(286.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.08%	-0.07%	-0.06%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	25,475,129.00	25,631,494.00	25,782,653.00	
b1. COLA percentage (if COE is at target)	3.00%	2.57%	2.67%	
b2. COLA amount (proxy for purposes of this criterion)	764,253.87	658,729.40	688,396.84	
Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	764,253.87	658,729.40	688,396.84	
Percent Change Due to Funding Level (Step 2c divided by Step 2a)	3.00%	2.57%	2.67%	

Step 3 - Weighted Change in Population and Funding Level

Percent change in population and funding level (Step 1d plus Step 2d)	2.92%	2.50%	2.61%
LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	40.24%	40.68%	41.01%
c. Weighted Percent change (Step 3a x Step 3b)	1.18%	1.02%	1.07%

III. Alternative Education Grant

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	2,282.00	2,067.00	1,964.00	1,872.00
b. Prior Year ADA (Funded)		2,282.00	2,067.00	1,964.00
c. Difference (Step 1a minus Step 1b)		(215.00)	(103.00)	(92.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-9.42%	-4.98%	-4.68%

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)	38,103,950.00	35,506,076.00	34,634,685.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	1,143,118.50	912,506.15	924,746.09
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	1,143,118.50	912,506.15	924,746.09
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	3.00%	2.57%	2.67%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	-6.42%	-2.41%	-2.01%
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))	55.74%	54.65%	53.62%
c. Weighted Percent change (Step 3a x Step 3b)	-3.58%	-1.32%	-1.08%

IV. Charter Funded County Program

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Change in Population				
a. ADA (Funded) (Form A, line C3f)	139.17	202.00	226.00	253.00
b. Prior Year ADA (Funded)		139.17	202.00	226.00
c. Difference (Step 1a minus Step 1b)		62.83	24.00	27.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		45.15%	11.88%	11.95%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	1,628,107.00	2,562,133.00	2,954,681.00
b1. COLA percentage (if COE charter schools are at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	48,843.21	65,846.82	78,889.98
b3. Gap Funding (if COE charter schools are not at target)	436,573.00	735,056.00	1,041,797.00
b4. Economic Recovery Target Funding (current year increment)			
c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)	485,416.21	800,902.82	1,120,686.98
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	29.81%	31.26%	37.93%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	74.98%	43.14%	49.88%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	4.02%	4.66%	5.37%
c. Weighted Percent change (Step 3a x Step 3b)	3.01%	2.01%	2.68%

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)	0.61%	1.71%	2.67%

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

N/A	N/A	N/A
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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)	107,625,142.00	107,625,142.00	107,625,142.00	107,625,142.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		-1.00% to 1.00%	-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, 802D-8089)	130,847,035.00	132,238,368.00	132,610,316.00	133,027,972.00
County Office's Projected Change in LCFF Revenue:		1.06%	0.28%	0.31%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

Projected County Office LCFF Revenue is not meeting the historical standard in the budget year because although the Alternative Education revenue is declining, the Charter County Funded Program is growing and increasing the standard.

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):	1.06%	0.28%	0.31%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-3.94% to 6.06%	-4.72% to 5.28%	-4.69% to 5.31%

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)	155,650,380.00		
Budget Year (2018-19)	156,222,645.00	0.37%	Met
1st Subsequent Year (2019-20)	165,576,469.00	5.99%	Not Met
2nd Subsequent Year (2020-21)	173,705,211.00	4.91%	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.

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)

Projected Salaries and Benefits are not meeting the historical standard because we have included expenditures for the future years with the projected statutory cost of living recommended by the School Services (SSC) of California dashboard. Contributions to the STRS and the PERS increase continue to have an impact on our benefits increase. Included in this projection are salaries for positions that will help us meet the goals and actions of our Local Control Accountability Plan (LCAP). We have also budgeted for reductions so that programs are not deficit spending.

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):	1.06%	0.28%	0.31%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.94% to 11.06%	-9.72% to 10.28%	-9.69% to 10.31%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.94% to 6.06%	-4.72% to 5.28%	-4.69% to 5.31%

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)	31,954,151.00		
Budget Year (2018-19)	27,119,875.00	-15.13%	Yes
1st Subsequent Year (2019-20)	27,119,874.00	0.00%	No
2nd Subsequent Year (2020-21)	27,119,875.00	0.00%	No

Explanation:
(required if Yes)

Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We will continue to monitor and adjust the projections if necessary.

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

First Prior Year (2017-18)	18,688,652.00		
Budget Year (2018-19)	16,039,837.00	-14.17%	Yes
1st Subsequent Year (2019-20)	16,350,915.00	1.94%	No
2nd Subsequent Year (2020-21)	16,682,402.00	2.03%	No

Explanation:
(required if Yes)

Projected Other State Revenue is not meeting the standard because we are reducing funding in the future years due to the one-time funding received in prior years.

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

First Prior Year (2017-18)	86,438,895.00		
Budget Year (2018-19)	92,253,201.00	6.73%	Yes
1st Subsequent Year (2019-20)	92,881,575.00	0.68%	No
2nd Subsequent Year (2020-21)	94,042,429.00	1.25%	No

Explanation:
(required if Yes)

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and from the increase in the Districts Local Control Funding Formula (LCFF) gap percentage which increased the projected amount of funding for the District transfer referred ADA. In addition, we are budgeting for new contracts.

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

First Prior Year (2017-18)	6,468,784.00		
Budget Year (2018-19)	16,319,021.00	152.27%	Yes
1st Subsequent Year (2019-20)	11,494,314.00	-29.56%	Yes
2nd Subsequent Year (2020-21)	11,086,483.00	-3.55%	No

Explanation:
(required if Yes)

Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

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

Prior Year (2017-18)	50,335,947.00		
Budget Year (2018-19)	32,654,271.00	-35.13%	Yes
1st Subsequent Year (2019-20)	26,570,621.00	-18.63%	Yes
2nd Subsequent Year (2020-21)	27,506,126.00	3.52%	No

Explanation: Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.
(required if Yes)

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)	137,081,698.00		
Budget Year (2018-19)	135,412,913.00	-1.22%	Met
1st Subsequent Year (2019-20)	136,352,364.00	0.69%	Met
2nd Subsequent Year (2020-21)	137,844,706.00	1.03%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2017-18)	56,804,731.00		
Budget Year (2018-19)	48,973,292.00	-13.79%	Not Met
1st Subsequent Year (2019-20)	38,064,935.00	-22.27%	Not Met
2nd Subsequent Year (2020-21)	38,592,609.00	1.39%	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)

Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

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

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

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)	46,601,569.30	67,233,874.77	90,465,730.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	46,601,569.30	67,233,874.77	90,465,730.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	195,313,496.86	207,136,046.12	237,791,644.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	40,204,931.73	39,184,188.34	40,272,872.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	235,518,428.59	246,320,234.46	284,064,516.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	19.8%	27.3%	31.8%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.6%	9.1%	10.6%

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.

²A 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)	15,865,492.52	120,344,885.58	N/A	Met
Second Prior Year (2016-17)	15,802,661.13	122,048,070.40	N/A	Met
First Prior Year (2017-18)	12,816,540.00	139,025,027.00	N/A	Met
Budget Year (2018-19) (Information only)	9,352,169.00	137,028,401.00		

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)

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: 223,961,645

County Office's Fund Balance Standard Percentage Level: 0.7%

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

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

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

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

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

a. Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds	43,663,742.00	43,663,742.00	43,663,742.00

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)	79,555,335.00	83,631,150.50	N/A	Met
Second Prior Year (2016-17)	89,633,300.00	99,496,643.02	N/A	Met
First Prior Year (2017-18)	108,457,107.00	115,299,304.00	N/A	Met
Budget Year (2018-19) (Information only)	128,115,844.00			

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

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

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

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

Explanation:
(required if NOT met)

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

¹ Available 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:	223,961,645	221,261,778	229,889,719
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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)	223,961,645.00	221,261,778.00	229,889,719.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	43,663,742.00	43,663,742.00	43,663,742.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	223,961,645.00	221,261,778.00	229,889,719.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	4,479,232.90	4,425,235.56	4,597,794.38
6. Reserve Standard - by Amount (From percentage level chart above)	2,011,000.00	2,011,000.00	2,011,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	4,479,232.90	4,425,235.56	4,597,794.38

8C. 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)	83,184,557.00	100,834,559.00	116,203,024.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	20,703,843.00	20,703,843.00	20,703,843.00
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)	103,888,400.00	121,538,402.00	136,906,867.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	46.39%	54.93%	59.55%
County Office's Reserve Standard (Section 8A, Line 7):	4,479,232.90	4,425,235.56	4,597,794.38
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.

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

Explanation:
(required if NOT met)

PLEMENTAL 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:

No

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:

No

S3. Use of Ongoing Revenues for One-time Expenditures

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:

No

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:

No

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 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)	(2,207,400.00)			
Budget Year (2018-19)	(3,308,633.00)	1,101,233.00	49.9%	Not Met
1st Subsequent Year (2019-20)	(4,430,074.00)	1,121,441.00	33.9%	Not Met
2nd Subsequent Year (2020-21)	(4,515,328.00)	85,254.00	1.9%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
Transfers Out, County School Service Fund *				
First Prior Year (2017-18)	1,225,824.00			
Budget Year (2018-19)	1,229,401.00	2,577.00	0.2%	Met
1st Subsequent Year (2019-20)	1,249,845.00	20,445.00	1.7%	Met
2nd Subsequent Year (2020-21)	1,254,580.00	4,734.00	0.4%	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) Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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.

- Does your county office have long-term (multiyear) commitments? (If No, skip item 2 and sections S6B and S6C) Yes
- 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	0	01/Various	01/56XX/Various	0
Certificates of Participation	14	01/8615	01/7439	12,720,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0

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

TOTAL				12,720

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	400,000	450,000	500,000	560,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	160,000	110,000		

Other Long-term Commitments (continued):

Total Annual Payments:	560,000	560,000	500,000	560,000
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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)

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)

No

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

b. Do benefits continue past age 65?

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:

The County does not provide health & welfare benefits to COE retirees. Upon retirement, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. Our OPEB liability is due to the difference in benefits between the market rate and the discounted rate, causing the benefit plan to have an implicit cost factor for our plan which is noted in our actuarial report. We funded that amount in total in Fund 17

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

4,135,000

4. OPEB Liabilities

a. Total OPEB liability

4,726,752.00

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

4,135,596.00

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

591,156.00

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.

Mar 01, 2016

5. OPEB Contributions

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

491,190.00

491,190.00

491,190.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

0.00

0.00

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

312,996.00

330,818.00

368,362.00

d. Number of retirees receiving OPEB benefits

83

83

83

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

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

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)
Yes
2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	273,126.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs	2,270,885.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	328.4	274.8	274.8	274.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

2018-19 collective bargaining discussions began and are in process.

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

501,974

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

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

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	510.0	523.1	523.1	523.1

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

2018-19 collective bargaining discussions began and are in process.

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 447,471

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

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	351.2	364.1	364.1	364.1

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:

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

Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential Step and Column Adjustments

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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

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?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

Jun 20, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? Yes No

- A2. Is the system of personnel position control independent from the payroll system? Yes No

- 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) Yes 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? Yes No

- 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? Yes No

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? Yes No

- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE) Yes No

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? Yes No

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	472.47	466.00	466.00	466.00	466.00	466.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,795.16	1,816.00	1,816.00	1,601.00	1,601.00	1,601.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	2,267.63	2,282.00	2,282.00	2,067.00	2,067.00	2,067.00
2. District Funded County Program ADA						
a. County Community Schools	3,144.22	3,144.22	3,144.22	2,993.00	2,993.00	2,993.00
b. Special Education-Special Day Class	335.45	335.45	335.45	335.41	335.41	335.41
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	34.90	34.90	34.98	35.36	35.36	35.36
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,514.57	3,514.57	3,514.65	3,363.77	3,363.77	3,363.77
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	5,782.20	5,796.57	5,796.65	5,430.77	5,430.77	5,430.77
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	467,828.00	472,761.45	473,761.45	473,373.37	473,373.37	473,373.37
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	139.17	139.17	139.17	202.00	202.00	202.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	139.17	139.17	139.17	202.00	202.00	202.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	139.17	139.17	139.17	202.00	202.00	202.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	139.17	139.17	139.17	202.00	202.00	202.00

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	7,592,485.00	8,050,951.00	6.0%
3) Other State Revenue		8300-8599	16,356,385.00	15,954,738.00	-2.5%
4) Other Local Revenue		8600-8799	347,165.00	340,765.00	-1.8%
5) TOTAL REVENUES			24,296,035.00	24,346,454.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,131.00	105,842.00	1626.3%
2) Classified Salaries		2000-2999	2,115,385.00	1,996,412.00	-5.6%
3) Employee Benefits		3000-3999	1,012,797.00	1,047,178.00	3.4%
4) Books and Supplies		4000-4999	104,627.00	240,840.00	130.2%
5) Services and Other Operating Expenditures		5000-5999	19,209,408.00	19,104,484.00	-0.5%
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	2,093,776.00	2,100,364.00	0.3%
9) TOTAL EXPENDITURES			24,542,124.00	24,595,120.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(246,089.00)	(248,666.00)	1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	246,089.00	248,666.00	1.0%
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			246,089.00	248,666.00	1.0%

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

**Form 01
 General Fund
 Subfund 0101**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
Revenues	233,906,120	233,330,611
Expenditures	236,564,820	222,732,244
Excess / (Deficit)	(2,658,700)	10,598,367
Beginning Balance (July 1)	161,238,111	157,362,587
Transfers / Other Audit Adjustments	(1,226,824)	(1,229,401)
Reserves / Ending Balance June 30	157,352,587	166,721,553

**Form 10
 Special Education Pass-Through Fund
 Subfund 1010**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
	45,061,285	45,191,165
	46,330,431	43,700,914
	(1,269,146)	1,490,251
	12,823,690	11,554,544
	11,554,544	13,044,795

**Form 12
 Child Development Fund
 Subfund 1212**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
	24,296,035	24,346,454
	24,542,124	24,595,120
	(246,089)	(248,666)
	246,089	248,666

**Form 14
 Deferred Maintenance Fund
 Subfund 1414**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
	1,299,662	1,222,520
	239,000	603,000
	1,060,662	619,520
	25,146,402	27,187,799
	980,735	980,735
	27,187,799	28,788,054

**Form 17
 Special Reserve Fund
 Subfund 1717**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
Revenues	194,761	194,761
Expenditures		
Excess / (Deficit)	194,761	194,761
Beginning Balance (July 1)	24,588,618	24,783,379
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	24,783,379	24,978,140

**Form 30
 State School Building Fund
 Subfund 3033**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget

**Form 35
 School Facilities Fund
 Subfund 3535**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
	51,610	51,572
	51,610	51,572
	4,151,733	4,203,343
	4,203,343	4,254,915

**Form 40
 Capital Outlay Fund (Esplanade)
 Subfund 4040**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
	2,376,301	2,376,301
	707,400	912,300
	1,668,781	1,464,001
	2,966,065	3,834,846
	(800,000)	(800,000)
	3,834,846	4,498,847

**Form 56
 Debt Service Fund (Esplanade)
 Subfund 5656**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
Revenues	13,000	13,000
Expenditures	845,200	845,200
Excess / (Deficit)	(832,200)	(832,200)
Beginning Balance (July 1)	1,503,842	1,471,642
Transfers / Other Audit Adjustments	800,000	800,000
Reserves / Ending Balance June 30	1,471,642	1,439,442

**Form 67
 Dental Self-Insurance Fund
 Subfund 6769**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
	1,399,696	1,998,000
	1,240,674	1,584,291
	759,022	413,709
	4,182,047	4,941,069
	4,941,069	5,354,776

**Form 35
 School Facilities Fund
 Subfund 3535**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
	51,610	51,572
	51,610	51,572
	4,151,733	4,203,343
	4,203,343	4,254,915

**Form 40
 Capital Outlay Fund (Esplanade)
 Subfund 4040**

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
	2,376,301	2,376,301
	707,400	912,300
	1,668,781	1,464,001
	2,966,065	3,834,846
	(800,000)	(800,000)
	3,834,846	4,498,847

TOTAL ALL FUNDS

	2017-18 Estimated Actuals Budget	2018-19 Adopted Budget Budget
	309,198,350	308,724,384
	310,469,649	294,973,069
	(1,271,299)	13,751,315
	236,600,508	235,329,209
	235,329,209	249,080,524

