NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was base state-adopted Criteria and Standards pursuant to Education Code sections 33129	d upon and reviewed using the and 42130.
Signed: Date:	·
County Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a remeeting of the County Board of Education.	gular or authorized special
To the State Superintendent of Public Instruction: This interim report and certification of financial condition are hereby filed by the of Education pursuant to Education Code sections 1240 and 33127.	e County Board
Meeting Date: December 12, 2018 Signed:	
CERTIFICATION OF FINANCIAL CONDITION	County Superintendent of Schools
POSITIVE CERTIFICATION As County Superintendent of Schools, I certify that based upon current promeet its financial obligations for the current fiscal year and subsequent two	
QUALIFIED CERTIFICATION As County Superintendent of Schools, I certify that based upon current pronot meet its financial obligations for the current fiscal year or two subsequences.	
NEGATIVE CERTIFICATION As County Superintendent of Schools, I certify that based upon current proportion meet its financial obligations for the remainder of the current fiscal year	jections this county office will or for the subsequent fiscal year.
Contact person for additional information on the interim report:	
Name: Jane Lin Telephone	(925) 942-3458
Title: <u>Director, Internal Business</u> E-mail	jlin@cccoe.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

UPPL	EMENTAL INFORMATION (cor	ntinued)	No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 	х	
	b y	 If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	х	
S7a	Other than Pensions pensions (OPEB)?			х
		 If yes, have there been changes since budget adoption in OPEB liabilities? 	Х	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	х	
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		x
		Certificated? (Section S8A, Line 1b)Classified? (Section S8B, Line 1b)	-	X
		 Glassified? (Section 38b, Life 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	х	

DDIT	ONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	Х	
А3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	Х	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	Х	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

Description R		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES			11700					
1) LCFF Sources	80	010-8099	28,073,106.00	27,325,967.00	34,706,023,07	27,325,967.00	0.00	0.0%
2) Federal Revenue	8:	100-8299	2,150,064.00	2,478,500.00	(180,796,17)	2,478,500.00	0.00	0.0%
3) Other State Revenue	83	300-8599	19,196,310.00	18,564,722.00	6,122,626.82	18,564,722.00	0.00	0,0%
4) Other Local Revenue	80	600-8799	29,689,934.00	28,936,524,00	2,286,121,26	28,936,524.00	0.00	0,0%
5) TOTAL, REVENUES			79,109,414,00	77,305,713,00	42,933,974.98	77,305,713.00		
B. EXPENDITURES								
1) Certificated Salaries	10	000-1999	19,498,175.00	18,469,575.00	5,655,781.45	18,469,575,00	0,00	0.0%
2) Classified Salaries	20	000-2999	18,087,722.00	17,289,797.00	5,284,829.03	17,289,797.00	0.00	0.0%
3) Employee Benefits	30	000-3999	19,752,616.00	18,882,587.00	5,358,163.88	18,882,587.00	0.00	0.0%
4) Books and Supplies	40	000-4999	2,044,561.00	2,275,872.00	411,388.22	2,275,872.00	0.00	0.0%
5) Services and Other Operating Expenditures	50	000-5999	18,439,532,00	18,820,816.00	2.144,019.35	18,820,816,00	0.00	0.0%
6) Capital Outlay	60	000-6999	849,000,00	979,000.00	171,658,97	979,000,00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		100-7299 400-7499	447,240.00	447,240.00	184,025.25	447,240.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	(529,075,00)	(601,518.00)	(145,537,48)	(601,518,00)	0.00	0.0%
9) TOTAL, EXPENDITURES			78,589,771.00	76,563,369.00	19,064,328.67	76,563,369.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			519,643,00	742,344.00	23,869,646,31	742,344.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	89	900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Oul	76	600-7629	2,229,313.00	2,247,964.00	2,977,16	2,247,964.00	0.00	0.0%
2) Other Sources/Uses		000 0070	0.00	6.22		0.22	0.55	0.004
a) Sources		930-8979	0.00	0.00	0,00	0.00	0.00	0.0%
b) Uses		630-7699	0.00	0,00	0.00	0.00	0,00	0.0%
Contributions TOTAL, OTHER FINANCING SOURCES/USE		980-8999	(2,229,313,00)	(2,247,964,00)	(2,977,16)	(2,247,964.00)	0,00	0.0%

2018-19 First Interim County School Service Fund Summary - Unrestricted/Restricted Revenues, ExpendItures, and Changes in Fund Balance

07 10074 0000000 Form 01I

Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND			(1,709,670.00)	(1,505,620,00)	23,866,669,15	(1,505,620,00)		
BALANCE (C + D4)			(1,703,070.00)	(1,303,020,007	20,860,600.10	11,000,020,007		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance			40 500 500 05	00 705 005 54		22,795,225.51	0.00	0.0%
a) As of July 1 - Unaudited		9791	18,569,589,95	22,795,225.51				
b) Audit Adjustments		9793	0,00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,569,589.95	22,795,225,51		22,795,225.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,569,589.95	22,795,225,51		22,795,225.51		
2) Ending Balance, June 30 (E + F1e)			16,859,919 95	21,289,605.51		21,289,605.51		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0,00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,632,353 73	14,120,682.19		14,120,682.19		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	1,488,625.00	1,540,955.00		1,540,955.00		
Other Assignments		9780	0.00	0,00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,849,145.00	4,728,680.00		4,728,680,00		
Unassigned/Unappropriated Amount		9790	879,796.22	889,288.32		889,288.32		

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2018-19 First Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES					**			
1) LCFF Sources		8010-8099	26,949,162.00	26,199,162,00	34,706,023.07	26,199,162.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0,00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	885,090,00	758,854.00	109,664.39	758,854,00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,239,599.00	4,239,599.00	695,395,55	4,239,599.00	0.00	0.0%
5) TOTAL, REVENUES			32,073,851.00	31,197,615.00	35,511,083.01	31,197,615,00		
B. EXPENDITURES								
Certificated Salaries		1000-1999	5,338,877.00	4,605,930,00	1,474,349.83	4,605,930.00	0,00	0.0%
2) Classified Salaries		2000-2999	8,758,980.00	8 405 247 00	2,639,812.70	8,405,247.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,016,611.00	6,343,256.00	1,942,604.60	6,343,256,00	0.00	0.0%
4) Books and Supplies		4000-4999	597,100.00	685,500.00	191,366.40	685,500.00	0,00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,818,046.00	9,362,559.00	1,369,754.44	9,362,559.00	0.00	0.0%
6) Capital Oullay		6000-6999	387,000.00	217,000.00	14,735,49	217,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,185.00	86,185.00	2,886.82	86,185.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,525,238.00)	(4.313,114.00)	(1,050,035.12)	(4,313,114.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			27,477,561.00	25,392,563.00	6,585,475.16	25,392,563,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,596,290.00	5,805,052.00	28,925,607.85	5,805,052.00	\$0.00 A	
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0,00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,226,870.00	2,245,521.00	534.16	2,245,521.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,462,420.00)	(3,792,945,00)	(43,846.29)	(3,792,945.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US	ES		(3,689,290.00)	(6,038,466.00)	(44,380.45)	(6,038,466,00)		

2018-19 First Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			907,000.00	(233,414.00)	28,881,227.40	(233,414.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	6,320,566,22	7,402,337.32		7,402,337.32	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00	-	0.00	0,00	0.09
c) As of July 1 - Audited (F1a + F1b)			6,320,566.22	7,402,337,32		7,402,337.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			6,320,566.22	7,402,337.32		7,402,337.32		
2) Ending Balance, June 30 (E + F1e)			7,227,566.22	7,168,923,32		7,168,923.32		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000_00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0,00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0,00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	1,488,625.00	1,540,955.00		1,540,955,00		
Other Assignments		9780	0.00	0,00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,849,145.00	4,728,680.00		4,728,680.00		
Unassigned/Unappropriated Amount		9790	879,796.22	889,288,32		889,288.32		

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2018-19 First Interim County School Service Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

Description Re		oject odes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010	0-8099	1,123,944.00	1,126,805.00	0,00	1,126,805.00	0.00	0.0%
2) Federal Revenue	8100	-8299	2,150,064.00	2,478,500.00	(180,796.17)	2,478,500.00	0.00	0.0%
3) Other State Revenue	8300	0-8599	18,311,220.00	17,805,868.00	6,012,962,43	17,805.868.00	0.00	0.0%
4) Other Local Revenue	8600	-8799	25,450,335,00	24,696,925.00	1,590,725,71	24,696,925,00	0.00	0,0%
5) TOTAL, REVENUES			47 035 563 00	46,108,098.00	7,422,891.97	46,108,098.00		
B. EXPENDITURES								
1) Certificated Salaries	1000	0-1999	14 159 298 00	13,863,645.00	4,181,431,62	13,863,645.00	0.00	0.0%
2) Classified Salaries	2000	0-2999	9,328,742.00	8,884,550.00	2,645,016,33	8,884,550,00	0.00	0.0%
3) Employee Benefits	3000	0-3999	12,736,005.00	12,539,331.00	3,415,559.28	12,539,331.00	0.00	0.0%
4) Books and Supplies	4000	0-4999	1,447,461_00	1,590,372.00	220,021.82	1,590,372.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000	0-5999	8,621,486.00	9,458,257,00	774,264.91	9,458,257.00	0.00	0.0%
6) Capital Outlay	6000	0-6999	462,000.00	762,000.00	156,923,48	762,000.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		D-7299 D-7499	361,055.00	361,055,00	181,138.43	361,055.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300	0-7399	3,996,163.00	3,711,596.00	904,497.64	3,711,596.00	0.00	0.0%
9) TOTAL, EXPENDITURES			51,112,210.00	51,170,806.00	12,478,853.51	51,170,806.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,076,647.00)	(5,062,708.00)	(5,055,961.54)	(5,062,708.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8900	0-8929	0,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600	0-7629	2,443.00	2,443.00	2,443.00	2,443.00	0.00	0.0%
Other Sources/Uses a) Sources	8930	0-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630	0-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980	0-8999	1,462,420.00	3,792,945.00	43,846.29	3,792,945.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	3		1,459,977.00	3,790,502.00	41,403.29	3,790,502.00		

2018-19 First Interim County School Service Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes in Fund Balance

07 10074 0000000 Form 01I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,616,670.00)	(1,272,206.00)	(5,014,558.25)	(1,272,206.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	12,249,023.73	15,392,888.19	11	15,392,888.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,249,023.73	15,392,888.19		15,392,888.19		
		9795	0.00	0.00		0.00	0.00	0.09
d) Other Restatements		3133	12.249,023.73	15,392,888.19	NE Y	15,392,888,19		
e) Adjusted Beginning Balance (F1c + F1d)2) Ending Balance, June 30 (E + F1e)			9,632,353.73	14,120,682.19	86	14,120,682.19		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00			0.00		
Stores		9712	0.00	0.00		0,00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,632,353.73	14,120,682.19		14,120,682.19		
c) Committed Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0,00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			i					
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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First Interim County School Service Fund Exhibit: Restricted Balance Detail

Contra Costa County Office of Education Contra Costa County

07 10074 0000000 Form 01I

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Resource	Description	Projected Year Totals
5640	Medi-Cal Billing Option	149,750.98
6015	Adults in Correctional Facilities	0.32
6230	California Clean Energy Jobs Act	0.48
6300	Lottery: Instructional Materials	345,697.33
6500	Special Education	4,015,971.48
7810	Other Restricted State	149,608.49
8150	Ongoing & Major Maintenance Account (RM,	1,234,022.93
9010	Other Restricted Local	8,225,630.18
Total, Restricted B	salance -	14,120,682.19

2018-19 First Interim Charter Schools Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

07 10074 0000000 Form 09I

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	652,489.00	849,014,00	106,130.82	849,014,00	0.00	0.0%
2) Federal Revenue	8100-8299	729,936.00	940,009,00	164,184.38	940,009.00	0.00	0.0%
3) Other State Revenue	8300-8599	3,882.00	111,141,00	48.54	111,141.00	0,00	0.0%
4) Other Local Revenue	8600-8799	0.00	101,790.00	900.94	101,790.00	0,00	0.0%
5) TOTAL, REVENUES		1,386,307.00	2,001,954.00	271,264.68	2,001,954.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,067,163.00	1,184,720.00	324,639.82	1,184,720,00	0.00	0.0%
2) Classified Salaries	2000-2999	406,803.00	427,756.00	117,446.17	427,756.00	0.00	0.0%
3) Employee Benefits	3000-3999	830,843.00	911,218.00	233,774.04	911,218.00	0.00	0.0%
4) Books and Supplies	4000-4999	109_451_00	339,225,00	144 993 43	339,225.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	157,473.00	279,475.00	84,409.91	279,475,00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	10,819,00	0.00	10,819.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0 00	0,00	000	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	273,887.00	326,705.00	73,455.64	326,705.00	0.00	0.0%
9) TOTAL, EXPENDITURES		2,845,620 00	3,479,918.00	978,719,01	3,479,918,00	,	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,459,313.00)	(1,477,964.00)	(707,454,33)	(1,477,964.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	1,459,313.00	1,477,964.00	2,977_16	1,477,964.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		1,459,313.00	1,477,964.00	2,977.16	1,477,964.00		

2018-19 First Interim Charter Schools Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	(704,477,17)	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	370,870.00	17,997.48		17,997.48	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		370,870.00	17,997.48		17,997.48		
d) Other Restatements	9795	0.00	0.00	_	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		370,870,00	17,997,48		17,997.48		
2) Ending Balance, June 30 (E + F1e)		370,870,00	17,997.48		17,997.48		
Components of Ending Fund Balance				1			
a) Nonspendable Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Items	9713	0.00	0.00		0.00		
All Others	9719	0,00	0.00		0.00		
b) Restricted c) Committed	9740	20,870.00	17,997.48		17,997.48		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments	9760	350,000.00	0.00		0.00		
d) Assigned							
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertaintles	9789	0.00	0,00	_	0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

2018-19 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0,00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	14,642,327,00	14,672,174,00	0.00	14,672,174,00	0.00	0.09
4) Other Local Revenue		8600-8799	0.00	0_00	0 00	0_00	0.00	0.09
5) TOTAL, REVENUES			14,642,327,00	14,672,174,00	0.00	14,672,174.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	146,399 00	177,221.00	45,299.12	177,221.00	0,00	0.09
2) Classified Salaries		2000-2999	452,877.00	453,391,00	149,884.99	453,391,00	0.00	0.09
3) Employee Benefits		3000-3999	378,881.00	372,987.00	118,111.06	372,987.00	0.00	0.05
4) Books and Supplies		4000-4999	2,000.00	52,265.00	20,083 40	52,265.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	595,073.00	729,217,00	122,241,20	729,217.00	0.00	0.0%
6) Capital Outlay		6000-6999	0,00	0.00	0.00	0,00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,326,210.00	13,491,411,00	35_950.00	13,491,411,00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,672.00	28,782.00	6,187.17	28,782.00	0.00	0.09
9) TOTAL, EXPENDITURES			14,924,112.00	15,305,274.00	497,756.94	15,305,274.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(281,785 00)	(633,100.00)	(497,756.94)	(633,100.00)	X	
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Oul		7600-7629	0.00	0,00	0.00	0,00	0.00	0.0
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0,00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0,00	0.00	0,00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2018-19 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

07 10074 0000000 Form 11I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(281,785.00)	(633,100.00)	(497,756.94)	(633,100.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudiled		9791	331,839.51	810,069,46	-	810,069 46	0.00	0.0%
b) Audit Adjustments		9793	0_00	0.00		0.00	0.00	0,09
c) As of July 1 - Audited (F1a + F1b)			331,839.51	810,069.46	1	810,069.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			331,839.51	810,069.46		810,069 46		
2) Ending Balance, June 30 (E + F1e)			50,054.51	176,969.46		176,969.46		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0,00		0.00		
b) Restricted c) Commilled		9740	50,054,51	176,969.46		176,969,46		
Stabilization Arrangements		9750	0:00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0,00	-	0,00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES	+						
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0,00	0.00	0.0%
2) Federal Revenue	8100-8299	426,583.00	616,930.00	129,255.65	616,930.00	0.00	0.0%
3) Other State Revenue	8300-8599	2,505,548.00	2,522,238.00	734,509 18	2,522,238.00	0.00	0.0%
4) Other Local Revenue	8600-8799	344_000.00	344,000.00	77,400.00	344,000,00	0.00	0.0%
5) TOTAL, REVENUES		3,276,131,00	3,483,168.00	941,164.83	3,483,168.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	158,383.00	163,111.00	52,666.11	163,111,00	0,00	0.0%
2) Classified Salaries	2000-2999	476,619.00	502,489.00	142,616,03	502,489,00	0.00	0.0%
3) Employee Benefits	3000-3999	324,017.00	348,764.00	95,972.46	348,764,00	0,00	0.0%
4) Books and Supplies	4000-4999	56,850,00	59,083.00	17,343.11	59,083,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	2,027,746.00	2,163,690.00	799,869.05	2,163,690.00	0.00	0.0%
6) Capital Outlay	6000-6999	0,00	0.00	0.00	0,00	0,00	0.0%
Olher Oulgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0,00	0,00	0.00	0,00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	232,516.00	246,031.00	65,894.67	246,031,00	0.00	0.0%
9) TOTAL, EXPENDITURES		3,276,131.00	3,483,168.00	1,174,361.43	3,483,168.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0,00	0.00	(233,196.60)	0.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0,00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0,00	0.00	0.0%
Olher Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0,00	0.00	0.00	0,00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0,00	0.00	0.00		

2018-19 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes C	bject Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.90	0.00	(233,196.80)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		0704	0.00	0.00		0.00	0.00	0.0
a) As of July 1 - Unaudited		9791	0.00	0.00	1	5.00		
b) Audit Adjustments		9793	0,00	0.00	1	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0_00		0.00	0,00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0,00	0.00		0,00		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0,00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0,00	0,00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0:00		

2018-19 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0,00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0,00	0.00	0,00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	15,000.00	15,000.00	0.00	15,000.00	0.00	0.09
5) TOTAL, REVENUES		15,000.00	15,000.00	0.00	15,000.00		
B, EXPENDITURES					-: -	v	
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0,00	0.00	0,09
2) Classified Salaries	2000-2999	0.00	0,00	0.00	0.00	0.00	0,0%
3) Employee Benefits	3000-3999	0.00	0,00	0.00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0,00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capilal Oullay	6000-6999	0.00	0.00	0.00	0,00	0.00	0.0%
Olher Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0,00	0,00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0,00	0.09
9) TOTAL EXPENDITURES		0.00	0,00	0.00	0,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		15,000.00	15,000.00	0.00	15,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900~8929	770,000.00	770,000.00	0.00	770,000.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0,00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0,00	0,00	0.00	0.00	0.09
3) Contributions	8980-8999	0,00	0.00	0,00	0,00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		770,000 00	770,000.00	0.00	770,000.00		

2018-19 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance Contra Costa County Office of Education Contra Costa County

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET (NCREASE (DECREASE) IN FUND					1		
BALANCE (C + D4)		785,000.00	785,000.00	0.00	785,000.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance						0.00	0.0
a) As of July 1 - Unaudiled	9791	3,081,005.81	3,126,394.40		3,126,394,40	0.00	0.09
b) Audit Adjustments	9793	0.00	0,00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		3,081,005.81	3,126,394.40		3 126 394 40		
d) Other Restalements	9795	0.00	0.00		0.00	0.00	۵,۵
e) Adjusted Beginning Balance (F1c + F1d)		3,081,005.81	3,126,394,40		3,126,394.40		
2) Ending Balance, June 30 (E + F1e)		3,866,005.81	3,911,394 40		3,911,394.40		
Components of Ending Fund Balance							
a) Nonspendable		0.00	0.00		0.00		
Revolving Cash	9711	0.00	0.00				
Stores	9712	0.00	0,00		0.00		
Prepaid Items	9713	0.00	0.00		0.00		
All Others	9719	0.00	0,00		0.00		
b) Restricted c) Committed	9740	0.00	0 00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	3,866,005,81	3,911,394 40		3,911,394,40		
Other Assignments	9780	0.00	0.00		0.00		
a) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		75455

2018-19 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	.0.00	0.0%
2) Federal Revenue	8100-8299	0 00	0.00	0,00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	(126,180.00)	(126_180_40)	(126,180.00)	0.00	0.0%
4) Other Local Revenue	8600-8799	500 00	650,00	0,00	650.00	0.00	0.0%
5) TOTAL REVENUES		500.00	(125,530.00)	(126_180_40)	(125,530.00)		
B. EXPENDITURES							7
		al ,					
1) Certificated Salaries	1000-1999	0,00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0_00	0.00	0.00	0.00	0,00	0.0%
3) Employee Benefils	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0_00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0 00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0,0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	00,0	0.00	0.00	0,00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		500.00	(125,530.00)	(126,180,40)	(125,530.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0_00	0,00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0,0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0,0%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

2018-19 First Interim County School Facilities Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	(125,530.00)	(126,180-40)	(125,530,00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						1		
a) As of July 1 - Unaudited		9791	207,608.28	210,214.09		210,214.09	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0,09
c) As of July 1 - Audited (F1a + F1b)			207,608.28	210,214.09		210 214 09		
d) Other Restalements		9795	0.00	0.00	C 54	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			207,608.28	210,214.09		210,214,09	1 2 3 3 1 1	
2) Ending Balance, June 30 (E + F1e)			208,108,28	84,684.09		84,684.09		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Slores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00	İ	0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	208,108.28	84,684,09		84,684.09		
c) Committed		9740	208,108.28	64,664,09		84,804.03		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		1						
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00	26 W	
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA	181					
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	175.00	175.00	175.00	175.00	0.00	0%
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	175.00	175,00	175.00	175.00	0.00	0%
2. District Funded County Program ADA		(
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	260.00	246.00	246.00	246.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	20.00	22.00	22.00	22.00	0.00	0%
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%
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0,00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	280.00	268.00	268.00	268.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA		110.55				201
(Sum of Lines B1d and B2g)	455.00	443.00	443.00	443.00	0.00	0%
4. Adults in Correctional Facilities	573.41	573.41	348.00	573.41	0.00	0% 0%
5. County Operations Grant ADA	170,253.00	170,253.00	170,253.00	170,253.00	0.00	0%
6. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAG DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financia	al data in their Fu	nd 01 09 or 62 i	ise this workshop	it to report ADA f	or those charter	schools
Charter schools reporting SACS financial data separatel						
oriditor contone reporting or too manage data coperator	Them then dance	The state of the s				
FUND 01: Charter School ADA corresponding to S	ACS financial da	ta reported in F	und 01.			
Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0,
2. Charter School County Program Alternative	0.00	0.00		0,00		
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0,00	0.00	0
3. Charter School Funded County Program ADA						hii
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	C
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	C
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	C
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	
e Other County Operated Programs:	0.00					
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools	0,00	0.00	0.00	0.00	0.00	
f. Total, Charter School Funded County	0,00					
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0
4. TOTAL CHARTER SCHOOL ADA	5,50	0.00	0,00		3,50	
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0,00	0.00	0.00	
FUND 09 or 62: Charter School ADA corresponding	to SACS finance	ial data reporte	d in Fund 09 or	Fund 62.	<u> </u>	·
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0
6. Charter School County Program Alternative						
Education ADA						
 County Group Home and Institution Pupils 	0.00	0.00	0.00	0_00	0.00	C
 b. Juvenile Halls, Homes, and Camps 	0.00	0.00	0,00	0.00	0,00	
c, Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	20.00	20.00	20.00	20.00	0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	20.00	20.00	20.00	20.00	0.00	
7. Charter School Funded County Program ADA						-
County Community Schools	57.00	80.00	80.00	80.00	-0.00	
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	C
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	(
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	
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	
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C7a through C7e)	57.00	80.00	80.00	80.00	0.00	
8. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C5, C6d, and C7f)	77.00	100.00	100.00	100.00	0.00	
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	77.00	100,00	100,00	100.00	0.00	(

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Contra Costa County Office of Education Contra Costa County

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Contra Costa County				Cashilow Worksheet - Budget Year (1)	et - budget Year (1)					LOKO IIIIOL
	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A BEGINNING CASH		District Section of	22,791,729.26	19,963,863.54	15,684,564.29	14,399,117.94	12,408,884,93	10,156,653,15	15,696,273.26	13,194,668.61
B. RECEIPTS										
LCFF/Revenue Limit Sources Driveinal Apportionment	B010_8019		(4 176 00)	712 671 95	722 210 95	1 282 815 91	1 197 316 35	1 207 066 35	1 197 316 35	1 197 316 35
Property Taxes	8020-8079		00 0	00.0	383.44			16.528.154.76	0.00	
Miscellaneous Funds	8080-8089		00 0	00.00	00.0	00.00	00'0	(8,924,000,00)		
Federal Revenue	8100-8299		(457,153.85)	208,031.07	9,470.42	57,094.17	208,707.00	208,707.00	208,707.00	208,707,00
Other State Revenue	8300-8599		3,861,685,70	702,979.11	140,055,17	1,417,771.38	988,222.00	887,125.00	887.125.00	887,125.00
Other Local Revenue	8600-8799		128,021,99	482,274.60	610,406.90	1,367,750.16	1,031,709.87	1,227,555.00	883,434.00	9,402,719.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979		10000	0 100	00 001 004	20 202 702 2	700	22 000 202	70.000	70 100 100
O NEDITOCEMENTS			3,528,377.84	2,105,956,73	1,482,526.88	4,125,431,62	3,425,955,22	11,134,608,11	3,1/6,582.35	11,695,867,35
C DISBURSEMENTS Certificated Salaries	1000-1000		1 416 884 28	1 465 282 57	1 404 343 82	1 423 815 94	1 525 645 00	1 525 645 00	1 525 645 00	1 525 645 00
Classified Salaries	2000-2999		1 252 789 27	1.337.964.69	1 411 034 38	1.382 684.01	1.444.941.00	1 444 941 00	1.444.941.00	1 444 941 00
Employee Benefits	3000-3999		1.356.687.77	1.367.443.94	1 424 429 83	1.364.746.26	1.576.747.00	1.576.747.00	1.576.747.00	1,576,747.00
Books and Supplies	4000-4999		15,865,69	77,228.47	147,922.23	170,371,83	161,939.00	161,939.00	161,939.00	161,939.00
Services	5000-5999		(773,043.74)	1,539,701.68	573,619,73	803,744.17	996,214,00	996,214,00	996,214,00	3,891,214.00
Capital Outlay	6000-6599			5,998.89	136,600.00	29,060.08	88,680,00	88,680,00	88,680,00	88,680,00
Other Outgo	7000-7499	THE PERSON NAMED IN		184,025,25	(83,199,15)	(59,361,17)		(83,199.00)		188,559.75
Interfund Transfers Out	7600-7629	TO THE PERSON NAMED IN								
All Other Financing Uses	7630-7699	0.0					0000			11000
D DATABOTE STITE TELES		STATE OF THE PARTY	3,269,183.27	5,977,645,49	5,014,750.84	21.15,051.12	5,794,165,00	00.796,017,6	5,794,166.00	8,877,723,73
D BALANCE SHEET LIEWS										
Cach Not In Treasury	0111-0100	1 324 161 14	6 208 34	(1) 3/13						
Accounts Receivable	9200-9299	7 850 324 77	5 109 646 10	262.374.13	1.906.558.16	(298,129,96)	108.735.00	108.735.00	108.735.00	108.735.00
Due From Other Funds	9310	00.0								
Stores	9320	00.0								
Prepaid Expenditures	9330	00'0								
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		9,174,485,91	5,115,852.44	256,167,79	1,906,558.16	(298,129,96)	108,735.00	108,735.00	108,735.00	108,735.00
Liabilities and Deterred Inflows	6	1	4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
Accounts Payable	9500-9599	3,189,545,65	2,221,468.82	663,778.28	(340,219,45)	702,473,55	(7.244.00)	(7,244.00)	(7,244,00)	(7,244.00)
Current Loans	9610									
Unearned Revenues	9650	5,981,443,91	5,981,443.91							
Deferred Inflows of Resources	0696									
SUBTOTAL		9,170,989.56	8,202,912,73	663,778.28	(340,219,45)	702,473.55	(7,244.00)	(7.244.00)	(7,244.00)	(7,244,00)
Nonoperating Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		3,496,35	(3,087,060.29)	(407,610,49)	2,246,777,61	(1,000,603,51)	115,979,00	115,979.00	115,979.00	115,979.00
EASE (B - C	(O +		(2,827,865.72)	(4,279,299,25)	(1,285,446.35)	(1 990 233 01)	(2,252,231.78)	5,539,620,11	(2,501,604,65)	2,934,120,60
F. ENDING CASH (A + E)			19,963,863.54	15,684,564.29	14,399,117.94	12,408,884.93	10,156,653.15	15,696,273.26	13,194,668.61	16,128,789.21
G. ENDING CASH, PLUS CASH						No. of the last of				
ACCRUALS AND ADJUSTMENTS			TO CHANGE STORES	The second second second	The state of the s	A STATE OF THE PARTY OF THE PAR	THE PERSON NAMED IN COLUMN			

07 10074 0000000 Form CASH

ACTUMAS THROUGH THE BOATH OPENING CACHE MARCH Again Hay June Actuals Adjustments TOTAL BLECKET Adjustments Actual Ac	The NONTH OF Colores	Contra Costa County			Cashflow V	Cashriow Worksheet - Budget Year (1)	t Year (1)				
Schorous	Sources Sour		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Scources	Cources Cour	ACTUALS THROUGH THE MONTH O									
Controls Controls Control Co	1207.066.35 11.197.316.35 11.197.316.35 12.226.277.74 0.00 0.00 13.34.2516.00 0.00	A. BEGINNING CASH		16,128,789.21	13,922,800.56	27,151,691,71	24,615,432.06	Supplied Sparting	TON BEN WITH THE REAL	STATE STATE STATE OF	CALL DISCOURT OF
State Stat	100 100	B, RECEIPTS LCFF/Revenue Limit Sources									
1000-1509 1000	1000-1999 1200-1710 1200	Principal Apportionment	8010-8019	1,207,066.35	1,197,316.35	1,197,316.35	2,228,277.74	00:00	0.00	13,342,515.00	13,342,515
Secondary Seco	Section 6759 208,1707.00	Miscellaneous Funds	8080-8043		19,230,374.00		(8 877 461 nn)			(17 801 461 00)	(17 R01 461
Sources Section Sees Control S	1000-1959 1045,494.00 1,525,645.00 987,125.00 7550,064 2,944,525.00 156,447.00 1,527,640.00 1	Federal Revenue	8100-8299	208 707 00	208 707 00	208 707 00	208 709 19	991 400 00		2 478 500 00	2 478 500
Second Part	1000 1999 10.043,434.00 1.357,565.00 923,434.00 7,533,706.48 2,944,522.00 2,944,522.00 0.000	Other State Revenue	8300-8599	929.792.00	887.125.00	887.125.00	2.600.230.64	3.488.361.00		18 564 722 00	18.564.722.00
Sources Sour	1000-1999 1,525,645.00 1,525,6	Other Local Revenue	8600-8799	1.043,434.00	1.357,555.00	923,434.00	7.533.706.48	2.944.523.00		28 936 524 00	28,936,524,00
1000 1000	1000-1999 1,522,643.00 1,525,645.00 1,525,646.30 3,5893,463.06 1,525,644.00 1,525,645.65 1,525,645.65 1,525,645.65 1,525,645.65 1,525,645.65 1,525,645.00 1,525,645.65 1,525,	Interfund Transfers In	8910-8929							0.00	00.0
1000 1999 1525 645 18 907 078 15 32 16 5845 3 909 463 36 7 424 284 00 0 00 17 305 713 00 1000 1999 1525 645 0 155 645 0 155 645 0 156 474 20	1000-1699 1,525,642 00 1,525,642 00 1,525,643 00 1,525,6	All Other Financing Sources	8930-8979							00.00	00.0
1000 1599 1525,645.00 1,525,645.00 1,525,646.50 1,525,646.50 1,525,646.50 1,444,941.00 1,444,	1000-1999 1525,645.00 1725,645.00 1525,646.00 1525,646.00 17249,710.00 17249,710.00 17249,710.00 17244,941.00 17249,710.00 17244,941.00 17249,710.00 17244,941.0	TOTAL RECEIPTS		3,388,999,35	18,907,078.15	3,216,582,35	3 693 463 05	7,424,284.00	00:0	77,305,713.00	77,305,713.00
2000-2999 1444,941.00 1,544,941.10 1,544,941.00 1,544,941.00 1,544,941.00 1,544,941.00 1,544,941.00 1,544,941.00 1,544,94	1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	C. DISBURSEMENTS Certificated Salaries	1000-1999	1,525,645.00	1,525,645.00	1,525,645.00	1,525,646.39	554,087.00		18,469,575.00	18,469,575.00
1000-3999 1516.470 1576.471	1000-3999 156,739.00 156,739.00 156,399.00 156,	Classified Salaries	2000-2999	1,444,941,00	1,444,941,00	1,444,941,00	1 444 941 65	345,796.00		17,289,797.00	17,289,797.00
1000-5699 161,639	A000-6999 996-214.00 161,937-0 161	Employee Benefits	3000-3999	1,576,747.00	1,576,747.00	1,576,747.00	1,576,747.20	755,303,00		18,882,587.00	18,882,587.00
FORD-5599 996,214.00 996,214.00 396,214.00 396,214.00 3996,2	1000-5999 996,214.00 996,214.00 3891,214.16 2,917,082.00 18,20,816.00 17,007.499 17,007.200 17,007.200 108,735.00 17,007.200	Books and Supplies	4000-4999	161,939.00	161,939.00	161,939.00	161,942.78	568,968,00		2,275,872.00	2,275,872.00
FOOD-6599 FOOD	FOOD-6589 FOOD-6589 FOOD-6589 FOOD-7489 FOOD	Services	5000-5999	996,214.00	996,214.00	996,214.00	3,891,214,16	2,917,082.00		18,820,816.00	18,820,816.00
7600-7499 (83.199.00) 74,655.00 (292,559.68) (154,278.00) (154,278.00) 7600-7699 5,710,987.00 5,794.166.00 5,868.821.00 10,644,577.53 5,239,136.00 0.00 78,11,333.00 7 7600-7699 108,735.00 108,735.00 108,735.00 108,735.00 108,735.00 108,735.00 0.00 78,811,333.00 7 1000-9299 108,735.00 108,735.00 108,735.00 108,735.00 108,735.00 108,735.00 0.00	T000-7499	Capital Outlay	6659-0009	88,680.00	88,680.00	88,680.00	88,681.03	97,900.00		00.000,676	979,000 00
100 100	7500-7629 7500	Other Outgo	7000-7499	(83,199.00)		74,655,00	(292,559.68)			(154,278.00)	(154,278.00)
T630-7699 T630-7690 T630	1000 1000	Interfund Transfers Out	7600-7629				2,247,964.00			2,247,964,00	2,247,964.00
Free Strong Stro	10 10 10 10 10 10 10 10	All Other Financing Uses	7630-7699							00.0	0.00
Fig. 8 100-8299 108,735.00 108,737.39 108,738.39 115,373.30 115,373.39 115,37	9310 9320 9320 9320 9320 9320 9320 9320 932	TOTAL DISBURSEMENTS		5,710,967.00	5,794,166.00	5.868.821.00	10.644,577.53	5,239,136.00	00.0	78,811,333.00	78,811,333,00
9200-9299 108,735.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,978.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.00 115,979.	9200-9299 108,735.00 108,731.34 0.00 1,324,161.14 9,174,485.91 0.00 9640 108,735.00 108,731.34 0.00 1,324,161.14 9,174,485.91 0.00 9640 108,735.00 108,731.35 0.00 1,324,161.14 3,174,485.91 0.00 9640 115,979.00 115,979.00 115,979.00 115,979.00 0.00 9,170,989.56 0.00 10,00 13,922,800.56 13,228,891.15 14,780,286.46 1,324,161.14 1,324,161.14 1,324,161.14 1,	D. BALANCE SHEET ITEMS Assets and Deferred Outflows Cash Not In Treasury	9111-9199						1,324,161.14	1,324,161.14	
9300 9300 9300 9300 9400 9500-9599 (7,244.00) (9320 9320 9320 9320 9320 9320 9320 9320	Accounts Receivable	9200-9299	108,735.00	108,735.00	108,735.00	108,731.34			7,850,324.77	
9330 9400 9400 9500-9599 (7,244.00) (9320 9340 9490 108,735.00 108,735	Due From Other Funds	9310							00.0	
9330 9340 9490 108,735.00 108,735	9430 9430 9430 108,735.00 108,735.00 108,735.00 108,735.00 108,731.34 9500-9599 (7,244.00) (7,247.55) (7,244.00) (7,244.00) (7,247.55) (7,247.56) 9910 (7,242.00) (7,244.00) (7,244.00) (7,244.00) (7,247.56) 9910 (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,247.55) (7,244.00) (7,244.00) (7,247.56) 9910 (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,247.56) 9910 (7,244.00) (7,244.00) (7,247.56) 9910 (7,244.00) (7,244.00) (7,247.56) 9910 (7,244.00) (7,247.56) 9910 (7,244.00) (7,247.56) 9910 (7,244.00) (7,247.56) 9910 (7,244.00) (7,244.00) (7,247.56) 9910 (7,244.00) (7,247.56) 9910 (7,244.00) (7,244.00) (7,247.56) 9910 (7,244.00) (7,247.56) 9910 (7,244.00) (7,247.56) 9910 (7,247.56	Stores	9320							0.00	
9500-9599	950-9599 (7,244.00) (7,244.00) (7,244.00) (7,247.55) (7,247.55) (7,247.55) (7,247.55) (7,244.00) (7,244.00) (7,247.55) (7,247.55) (7,247.55) (7,247.55) (7,247.55) (7,247.60) (7,247.60) (7,247.55) (7,247.60) (7	Prepald Expenditures	9330							00.00	
9500-9599 (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,247.55) (7,247.55) (7,247.6	108,735,00	Deferred Outflows of Resources	9490							0.00	
9500-9599 (7,244.00) (7,244.00) (7,244.00) (7,247.55) 3,189,545.65 9640 9650 9650 (7,244.00) (7,244.00) (7,247.55) 0,000 0,000 0,170,989.56 9720 (7,244.00) (7,244.00) (7,244.00) (7,247.55) 0,000 0,000 0,170,989.56 9810 115,979.00 115,979.00 115,979.00 115,978.89 0,000 1,324,161,14 3,496.35 14D) (2,205,988.65) (8,835,135,59) 2,185,148.00 1,324,161,14 (1,502,123.65) 17,780,296.47	9500-9599 (7,244.00) (7,244.00) (7,244.00) (7,247.55) 3189,545.65 0.00 0.00 0.00 0.00 0.00 0.00 0.00	SUBTOTAL	3	108,735.00	108,735,00	108,735.00	108.731.34	00.0	1,324,161.14	9,174,485.91	
9500-9599 9640 9650 (7,244.00) 9650 (7,247.65) 9650 (7,247.67.61) 9650 (7,247.67.61) 9650 (7,247.67.61) 9650 <	9500-9599 (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,244.00) (7,247.55) 0.00 9.170.989.56 S 115,979.00 115,979.00 115,979.00 115,979.00 115,979.89 0.00 9.170.989.56 C 13,228.891.15 (2,536.259.65) (6,835.135.59) 2,185,148.00 1,324,161.14 (1,502,123.65) 13,922.800.56 27,151.691.71 24,615,432.06 17,780,296.47 1,7780,296.47	Liabilities and Deferred Inflows									
9610 9640 9650 9650 9670 9680 9680 115,279,00 115,979,00	9640 9650 9650 77.244.00) 77.244.00) 77.244.00) 9650 9650 77.244.00) 77.244.00) 77.247.55) 9670 115.979.00 115	Accounts Payable	9500-9599	(7,244.00)	(7,244.00)	(7,244.00)	(7,247.55).			3,189,545.65	
9640 9650 9650 9670 9680 77,244,00) 77,244,0	9650 9650 9650 9650 9650 97.244.00) 77.244.00) 967.247.55) 9690 97.244.00) 97.247.55) 9910 97.244.00) 97.247.55) 9910 97.247.55) 9910 97.247.55) 9910 97.247.61.14 9910 97.247.61.14 97.247.65) 97.247.61.14 97.246.36	Due To Other Funds	9610							0.00	
9650 9670 97244.00) (7,244.00) (7,244.00) (7,247.55) 0.00 0.00 9,170,989.56 9910 (15,279.00 115,979.00 115,979.00 115,978.89 0.00 1,324,161.14 3,498.35 (2,536,288.891.15 (2,536,259.65) (6,835,135,59) 2,185,148.00 1,324,161.14 (1,502,123.65) 17,780,296.47	9650 9670 77,244.00) (7,244.00) (7,247.55) 0.00 0.00 9,170,989.56 9910 115,979.00 115,979.00 115,978.89 0.00 1,324,161.14 3,498.35 13,222,800.56 27,151,691.71 24,615,432.06 17,780,296.47	Current Loans	9640							0.00	
9910	9910 (7,244.00) (7,244.00) (7,247.55) 0.00 0.00 9,170,989.56 0.00 115,979.00 115,979.00 115,978.89 0.00 1,324,161.14 3,498.35 0.00 13,222,800.56 27,151,691.71 24,615,432.06 17,780,296.47	Unearned Revenues	9650							5,981,443.91	
9910 (1,244.00) (1,244.00) (1,244.00) (1,247.50) 0.00 0.00 8.170.388.30	S (7,244,00) (7,244,00) (7,244,00) (7,244,00) (7,244,00) (7,247,55) 0,00 (7,244,00) (7,2	Deferred Inflows of Resources	8690	100	100	100		0	0	0.00	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	S C + D) (2,205,988.65) (15,979.00	Nonoperating		(/,244.00)	(1,244.00)	(1,244,00)	(1,247.55)	0.00	0.00	9,170,989,50	
+ D) (2,205,988.65) 13,228,891.15 (2,536,259.65) (6,835,135.59) 2,185,148.00 1,324,161.14 (1,502,123.65) (13,922,800.56) 27,151,691.71 24,615,432.06 17,780,296.47	S 115,979,00 115,979,00 115,979,00 115,978,89 0.00 1,324,161.14 3,496.35 1.5.5.5.59 (6.835,135,59) 2,185,148.00 1,324,161.14 (1,502,123.65) 13,922,800,56 27,151,691.71 24,615,432.06 17,780,296.47	Suspense Clearing	9910							00'0	
+ D) (2,205,988 65) 13,228,891.15 (2,536,259,65) (6,835,135,59) 2,185,148,00 1,324,161.14 (1,502,123,55) (1,502,123,65) (1,502,123,65) (1,502,123,65)	- C + D) (2,225,988.65) 13,228,891.15 (2,536,298.65) (6,835,135,59) 2,185,148.00 1,324,161.14 (1,502,123.65) (1	TOTAL BALANCE SHEET ITEMS	_	115,979.00	115,979.00	115,979.00	115,978.89	00.0	1,324,161.14	3,496.35	NAMES OF TAXABLE PARTY.
13,922,800.56 27,151,691.71 24,615,432.06	13,922,800,56 27,151,691,71 24,615,432.06	E NEI INCREASE/DECREASE (B - C	+"=	(2,205,988.65)	13,228,891.15	(2,536,259,65)	(6,835,135,59)	2,185,148,00	1,324,161,14	(1,502,123,65)	(1,505,620.
	G. ENDING CASH, PLUS CASH	F. ENDING CASH (A + E)		13,922,800.56	27,151,691.71	24,615,432.06	17,780,296.47	STATE OF THE PARTY		THE PERSON NAMED IN	STATE OF THE PARTY

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A)	2019-20 Projectioπ (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent y						
Columns C and E: current year - Column A - is extracted from Fo	rm Al. Line B5)	170,253.00	0.00%	170,253.00	0.00%	170,253.00
(Enter projections for subsequent years 1 and 2 in Columns C and	Ε;					
current year - Column A - is extracted)			7			
A. REVENUES AND OTHER FINANCING SOURCES					0.0004	22 225 267 20
LCFF/Revenue Limit Sources	8010-8099	27,325,967.00	0,00%	27,325,967.00	0.00%	27,325,967.00
2 Federal Revenues	8100-8299	2,478,500.00	-18.87%	2,010,866.00 5,641,965.00	-0.36%	5,621,586.00
3. Other State Revenues	8300-8599	18,564,722.00 28,936,524.00	-69.61% -4.98%	27,494,667.00	5.93%	29,125,012.00
4. Other Local Revenues	8600-8799	20,930,324.00	4,7676	27,494,007.00	5.7570	27,125,012100
Other Financing Sources a. Transfers In	8900-8929	0.00	0,00%	0,00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0_00%	0.00
6. Total (Sum lines A) thru A5c)		77,305,713.00	-19.19%	62,473,465.00	2,58%	64,083,431.00
B. EXPENDITURES AND OTHER FINANCING USES					September 1	
Certificated Salaries	1	is in swarthman				
a. Base Salaries	1			18,469,575.00		15,045,956.00
	1			182,237.00		149,031.00
b. Step & Column Adjustment	- 1			0.00		0.00
c Cost-of-Living Adjustment	1			(3,605,856.00)		0.00
d. Other Adjustments	1000-1999	18,469,575,00	-18.54%	15,045,956.00	0.99%	15,194,987.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	18,409,515,00	Residence of the second	15,045,550,00	MARGINERATOR	
2. Classified Salaries				17,289,797.00		16,986,060.00
a. Base Salaries	1		STATE OF THE PARTY	313,727.00		342,348.00
b. Step & Column Adjustment			TE DO SELLE	0.00		0.00
c. Cost-of-Living Adjustment	1			(617,464.00)	SERIES SERVICE	0.00
d. Other Adjustments		17.000 707.00	1.700/		2,02%	17,328,408.00
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,289,797.00	-1.76%	16,986,060.00	6,19%	19,503.327.00
3. Employee Benefits	3000-3999	18,882,587.00	-2.74%	18,365,696.00		1,298,678.00
4. Books and Supplies	4000-4999	2,275,872.00	-43.61%	1,283,461.00	1.19%	
5. Services and Other Operating Expenditures	5000-5999	18,820,816.00	-49.39%	9,526,020.00	6.91%	10.183.869.00 979.000.00
6. Capital Outlay	6000-6999	979,000.00	0.00%	979,000.00	0,00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	447,240.00	0.00%	447,240.00	-2,58%	435,710.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(601,518.00)	9,02%	(655,762.00)	-1.53%	(645,754.00)
9. Other Financing Uses	7400 7420	2,247,964.00	1,96%	2,291,946,00	1,59%	2,328,398.00
a. Transfers Out	7600-7629	2,247,964.00	0.00%	0,00	0,00%	0.00
b. Other Uses	7630-7699	0.00	0.0076	0,00	0.00%	0.00
10. Other Adjustments		78,811,333.00	-18.45%	64.269,617.00	3.64%	66,606,623.00
11. Total (Sum lines B1 thru B10)		78,811,333,00	-16,4376	04.209,017,00		00,000,023.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		(1.505.620.00)		(1,796,152,00)		(2,523,192,00)
(Line A6 minus line B11)		(1.505.620.00)		(1,790,132,00)		(2,323,172,00)
D. FUND BALANCE		22 705 225 51		21,289,605.51	10000	19,493,453.51
1. Net Beginning Fund Balance (Form 01I, line F1e)		22,795,225,51		19,493,453,51		16,970,261.51
2. Ending Fund Balance (Sum lines C and D1)		21,269,003.31		19,493,433.51	100 E	10,270,007,31
3. Components of Ending Fund Balance (Form 01I)	9710-9719	10,000.00		10,000.00		10,000.00
a. Nonspendable	9740	14,120,682.19		12.497.477.19	A SULTE OF STATE	10.252,262.19
b. Restricted	9740	14,120,002.17		12,171,171,17	Mark Service	
c. Committed	9750	0.00		0.00		0,00
Stabilization Arrangements	9760	1,540,955.00		1,492,510.00	# 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,440,074.00
2. Other Commitments		0.00	TO SECURE	0.00	STANCED BELLEVILLE	0,00
d. Assigned	9780	0.00	THE STATE OF	0.00	THAT REAL VEINS ITS	0,00
e_Unassigned/Unappropriated	0.000	4 700 600 00		4 730 600 00	6.8 67	4.728,680.00
1. Reserve for Economic Uncertainties	9789	4,728,680.00		4,728,680.00	THE STATE OF THE S	539,245.32
2. Unassigned/Unappropriated	9790	889,288.32	Sign of the late o	764,786.32		337,243.32
f. Total Components of Ending Fund Balance		21,289,605.51	District and	19,493,453.51	Sich Sitter	16,970,261.51
(Line D3f must agree with line D2)		21,207,003.31	And the sales and the	12,723,733.31		.0,770,201,01

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols, C-A/A) (B)	2019-20 Projection (C)	% Change (Cols, E-C/C) (D)	2020-21 Projection (E)
E_AVAILABLE RESERVES (Unrestricted except as noted)			TABLES A SERVICE			
1 County School Service Fund		1	N. S. L.		STATE OF THE PARTY	
a Stabilization Arrangements	9750	0.00		0,00		0.00
b. Reserve for Economic Uncertainties	9789	4,728,680,00		4,728,680,00		4,728,680.00
c Unassigned/Unappropriated	9790	889,288.32		764,786,32		539,245,32
d, Negative Restricted Ending Balances			And Lizite will be	3		
(Negative resources 2000-9999)	979Z			0,00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0,00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	0,00	TO STORE	0,00		0.00
c_Unassigned/Unappropriated	9790	0.00	Market Commence	0.00	LOB ASSES	0,00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,617,968.32		5,493,466,32		5,267,925,32
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7,13%		8,55%		7.919
F, RECOMMENDED RESERVES				STATE OF THE STATE		
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
De very also and a surface for all the first of						
a _i Do you choose to exclude from the reserve calculation						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
	Yes					
the pass-through funds distributed to SELPA members?	Yes	-				
the pass-through funds distributed to SELPA members? b, If you are the SELPA AU and are excluding special education pass-through funds:	Yes					
the pass-through funds distributed to SELPA members? b, If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds	Yes					
the pass-through funds distributed to SELPA members? b, If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes	0,00		0.00		0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)	Yes	0.00		0.00		0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses	Yes	0.00		0.00		0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d	Yes					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)	Yes	0.00 78.811,333.00		0.00 64,269,617,00		0.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves	Yes					66,606,623.00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		78,811,333.00 78,811,333.00		64,269,617,00		
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1c, Total Expenditures and Other Financing Uses		78,811,333.00		64,269,617.00 64,269,617.00		66,606,623,00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1c, Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		78,811,333.00 78,811,333.00 0,00		64,269,617.00 64,269,617.00 0.00		66,606,623.00 66,606,623.00 0,00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1c Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		78,811,333.00 78,811,333.00 0,00 78,811,333.00		64,269,617.00 64,269,617.00 0.00		66,606,623.00 66,606,623.00 0,00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1c Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		78,811,333.00 78,811,333.00 0,00 78,811,333.00		64,269,617,00 64,269,617,00 0,00 64,269,617,00		66,606,623,00 66,606,623,00 0,00 66,606,623,00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1c Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		78,811,333.00 78,811,333.00 0,00 78,811,333.00		64,269,617.00 64,269,617.00 0.00 64,269,617.00		66,606,623,00 66,606,623,00 0,00 66,606,623,00
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1c, Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		78,811,333.00 78,811,333.00 0,00 78,811,333.00 2% 1.576,226.66		64,269,617.00 64,269,617.00 0.00 64,269,617.00 3% 1,928,088.51		66,606,623,00 66,606,623,00 0,00 66,606,623,00 39 1,998,198,69
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1c, Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		78,811,333.00 78,811,333.00 0,00 78,811,333.00		64,269,617,00 64,269,617,00 0,00 64,269,617,00		66,606,623,00 66,606,623,00 0,00 66,606,623,00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols, E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequer					0.0004	170 252 00
Columns C and E; current year - Column A - is extracted from	Form AI, Line B5)	170,253,00	0,00%	170,253.00	0,00%	170,253.00
Enter projections for subsequent years 1 and 2 in Columns C as current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES	nd E;					
LCFF/Revenue Limit Sources	8010-8099	26,199,162.00	0.00%	26,199,162.00	0.00%	26,199,162.00
2. Federal Revenues	8100-8299	0.00	0.00%	0,00 655,11 8 .00	0.00%	0,00 655,118,00
Other State Revenues Other Local Revenues	8300-8599 8600-8799	758,854.00 4,239,599.00	0.00%	4_239,599.00	0.00%	4,239,599.00
5. Other Financing Sources	0000 0177	1,207,007,00				
a. Transfers In	8900-8929	0.00	0.00%	0,00	0.00%	0,00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0,00
c. Contributions	8980-8999	(3,792,945.00)	6,73%	(4,048,174.00)	-29.00%	
6 Total (Sum lines A1 thru A5c)		27,404,670,00	-1.31%	27,045,705.00	4.34%	28,219,604,00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a, Base Salaries		PLEATURE TO S		4,605,930.00		4,727,068.00
b. Step & Column Adjustment				46,000.00		47,123.00
c. Cost-of-Living Adjustment						
d. Other Adjustments		NEW PLENSER	(SEE OF SEE OF	75,138.00	DU SACEVIEDOR	0,00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	4,605,930,00	2.63%	4,727,068.00	1,00%	4,774,191.00
2. Classified Salaries						
a. Base Salaries			Carrie Con-	8,405,247.00		8,857,388.00
b. Step & Column Adjustment				168,105.00		179,396.00
c. Cost-of-Living Adjustment						
d. Other Adjustments		New York and the	CALL OF A STATE OF	284,036,00	CALL CONTROL OF	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,405,247.00	5.38%	8,857,388.00	2.03%	9.036,784.00
3. Employee Benefits	3000-3999	6.343,256.00	9.97%	6,975,752.00	7.04%	7,466,697.00
4. Books and Supplies	4000-4999	685,500.00	-27.51%	496,931.00	0.44%	499,131.00
5. Services and Other Operating Expenditures	5000-5999	9,362,559.00	-25.65%	6,960,795.00	9.05%	7,591,005.00
6. Capital Outlay	6000-6999	217,000,00	0,00%	217,000.00	0.00%	217,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	86,185,00	0,00%	86,185.00	-13.38%	74,655.00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	(4,313,114.00)	-21.36%	(3,391,970,00)	2.83%	2,325,955.00
a. Transfers Out	7600-7629	2,245,521.00	1.96%	2,289,503.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0,00	0,00%	0.00
10. Other Adjustments (Explain in Section F below)		27,638,084.00	-1,52%	27,218,652.00	4.70%	28,497,581.00
11. Total (Sum lines B1 thru B10)		27,038,084.00	-1,3276	27,218,032.00	4,7076	28.477,301,00
C. NET INCREASE (DECREASE) IN FUND BALANCE		(233,414,00)		(172.947.00)		(277,977.00
(Line A6 minus line B11)		(233,414,00)	MATERIAL CONTROL	(112,547,00)	Elfactors ex	127.127.110
D. FUND BALANCE		7 400 227 22	E STATE OF	7 169 022 22		6,995,976.32
Net Beginning Fund Balance (Form 01I, line F1e)	8	7.402,337.32		7,168,923.32 6,995,976.32		6,717,999.32
2. Ending Fund Balance (Sum lines C and D1)		7,168,923.32		0,995,970,32		0,717,999.32
Components of Ending Fund Balance (Form 011) a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	and the same	SOLD THE SOLD		38183	
c. Committed						0.00
1. Stabilization Arrangements	9750	0.00		0.00	STATE OF STATE	0.00
2. Other Commitments	9760	1.540.955.00	SOULS AND THE	1,492,510.00		1,440,074.00
d. Assigned e. Unassigned/Unappropriated	9780	0.00		0.00		0.00
1 Reserve for Economic Uncertainties	9789	4,728,680.00	Wilse Christ	4,728,680,00		4,728,680.00
2. Unassigned/Unappropriated	9790	889,288,32		764,786.32		539,245.32
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,168,923.32	ESTATE STATES	6,995,976.32	The state of	6.717.999.32

Printed: 12/5/2018 8:08 AM

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E, AVAILABLE RESERVES						
1. County School Service Fund		i				
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,728,680.00	ASSESSED FOR	4,728,680.00		4,728,680,00
c. Unassigned/Unappropriated	9790	889,288,32		764,786.32		539,245.32
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0,00		0,00		0,00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,617,968.32		5,493,466.32		5,267,925.32

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

Staff shifted from restricted programs to unrestricted programs as funding expired.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent		WILLIAM STATE			Facility of the Control of the Contr	
Columns C and E, current year - Column A - is extracted from F		DESCRIPTION OF THE PARTY OF THE	Deservation and the second		(IIICE IN SWARD IN THE	HI WALLEY TO SE
(Enter projections for subsequent years 1 and 2 in Columns C and current year - Column A - is extracted)	IE;					
A REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	1,126,805.00	0.00%	1,126,805.00	0.00%	1,126,805.00
Federal Revenues Other State Revenues	8100-8299 8300-8599	2,478,500,00 17,805,868,00	-18.87% -71.99%	2,010,866.00 4,986,847.00	0.00% -0.41%	2,010,866,00 4,966,468.00
4. Other Local Revenues	8600-8799	24,696,925.00	-5.84%	23,255,068 00	7.01%	24,885,413.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0,00%	0.00
b. Other Sources	8930-8979	0,00 3,792,945,00	0.00%	0.00	0.00%	2,874,275.00
c. Contributions	8980-8999		6.73%	4,048,174.00 35,427,760.00	-29.00% 1.23%	35.863.827.00
6. Total (Sum lines A1 thru A5c)		49,901,043.00	-29.00%	33,427,760,00	1.2376	33.803.827.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	l l					
a. Base Salaries				13,863,645.00		10,318,888,00
b. Step & Column Adjustment				136,237.00		101,908.00
c. Cost-of-Living Adjustment						
d. Other Adjustments	1			(3,680,994.00)	(all players and the	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,863,645.00	-25.57%	10,318,888.00	0.99%	10,420,796,00
2. Classified Salaries	i i	Coletta de la			AND STREET, SANS	
a. Base Salaries	a de la composição de l			8.884.550.00		8,128,672.00
b Step & Column Adjustment				145,622.00		162,952.00
c. Cost-of-Living Adjustment						
d. Other Adjustments		Thee Divi	DOMESTICAL PROPERTY.	(901,500,00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,884,550.00	-8.51%	8,128,672.00	2,00%	8,291,624.00
3. Employee Benefits	3000-3999	12,539,331.00	-9.17%	11,389,944.00	5.68%	12,036,630.00
4. Books and Supplies	4000-4999	1,590,372.00	-50.54%	786,530.00	1.65%	799,547.00
5. Services and Other Operating Expenditures	5000-5999	9,458,257.00	-72.88%	2,565,225.00	1.08%	2,592,864,00
6. Capital Outlay	6000-6999	762,000.00	0.00%	762,000.00	0.00%	762,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	361,055.00	0.00%	361,055.00	0.00%	361,055.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,711,596.00	-26,28%	2,736,208.00	3.87%	2,842,083.00
9. Other Financing Uses	7600-7629	2,443.00	0.00%	2,443.00	0.00%	2,443.00
a. Transfers Out b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
	7030-7099	0.00	0.0076	0.00	0.0076	0.00
Other Adjustments (Explain in Section F below) Total (Sum lines B1 thru B10)	Ť	51,173,249.00	-27,60%	37,050,965.00	2.86%	38,109,042.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		51,115,245.00		27,030,703.00	SOURCE SERVICE	50,107,012,00
(Line A6 minus line B11)		(1,272,206.00)		(1,623,205,00)		(2,245,215.00
advision and across and across and across for		(1,272,200.007	NAME OF TAXABLE PARTY.	(11,025,205,007)	MANAGEMENT STREET	[2,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0
D. FUND BALANCE	1	15 202 000 10		14 120 682 10		12 407 477 10
1. Net Beginning Fund Balance (Form 01I, line F1e)	F	15,392,888.19		14.120.682.19		10,252,262.19
Ending Fund Balance (Sum lines C and D1) Components of Ending Fund Balance (Form 011)	+	14,120,682,19		12,497,477,19		10,232,262.15
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	14,120,682,19		12,497,477.19		10,252,262.19
c. Committed	7140					ALCON THE SE
Stabilization Arrangements	9750					
2. Other Commitments	9760	KEKETA B	GAU EVE TE		and the state of	
d. Assigned	9780					
e. Unassigned/Unappropriated	7100	ni on na to fi				
Reserve for Economic Uncertainties	9789					
Neserve for Economic Officertainties Unassigned/Unappropriated	9790	0.00		0.00		0.0
f. Total Components of Ending Fund Balance	7770	14.00			CHO SE OST	3.00
(Line D3f must agree with line D2)		14,120,682,19		12,497,477.19	024572811	10,252,262,1

Description	Object Cod e s	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES				STATE OF LESS		TENEDALE
1. County School Service Fund				OF VETE	TO SERVICE	
a. Stabilization Arrangements	9750		The second	Romann San San San San San San San San San		
b. Reserve for Economic Uncertainties	9789		SOUTH AND SOUTH			
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			THE OTHER PROPERTY.			
в. Stabilization Arrangements	9750				A STATE OF THE PARTY OF	THE STATE OF
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

52 FTE are reduced in 2019-20 due to service contract with CA Dept of Correction and Rehabiliation terminated at the end of 2018-19. 3 classes are closed for special ed program due to lower enrollment projection.

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

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

CRITERIA AND STANDARDS

CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

-2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

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

Estimated Funded ADA

Budget Adoption	First Interim
Budget	Projected Year Totals

(Form 01CS, Item 1B-2) (Form Al) (Form MYPI) Percent Change Status

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

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

Program / Fiscal Year

175.00	175.00	0.0%	Met
175,00	175.00	0.0%	Met
175.00	175.00	0.0%	Met

District Funded County Program ADA

(Form A/AI, Line B2g) Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)

280.00	268.00	-4.3%	Not Met
279.00	252.00	-9.7%	Not Met
270.00	252.00	-6.7%	Not Met

County Operations Grant ADA (Form A/AI, Line B5)

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

2r

170,253.00	170,253.00	0.0%	Mel
170,253.00	170,253.00	0.0%	Met
170,253.00	170,253.00	0.0%	Met

Charter School ADA and Charter School

Funded County Program ADA (Form A/AI, Lines C1 and C3f)

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

0.00	0,00	0.0%	Met
20.00	0,00	-100 0%	Not Met
20_00	0.00	-100_0%	Not Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:	
required if NOT mel)	

Lowered ADA projections for district funded county programt to reflect lower enrollment. 20 ADA for charter school is to report to fund 09,line 6d.

2018-19 First Interim County School Service Fund County Office of Education Criteria and Standards Review

07 10074 0000000 Form 01CSI

2.	CDIT	EDI	ONL	LCEE	Revenue
∠.	CKII	EKI	UN:	LUTT	Revenue

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

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

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption First Interim

	zazgot riaoption.			
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	45,877,428.00	45,127,428.00	-1.6%	Met
1st Subsequent Year (2019-20)	45,877,428.00	45,127,428.00	-1.6%	Met
2nd Subsequent Year (2020-21)	45,877,428.00	45,127,428.00	-1,6%	Met

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

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:				
(required if NOT met)	-			
	50			

2018-19 First Interim County School Service Fund County Office of Education Criteria and Standards Review

07 10074 0000000 Form 01CSi

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

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

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

Salaries and Benefits

First Interim

Budget Adoption

Projected Year Totals

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

Fiscal Year	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2018-19)	57,338,513.00	54,641,959,00	-4.7%	Met
1st Subsequent Year (2019-20)	58,699,017.00	50,397,712.00	-14.1%	Not Mel
2nd Subsequent Year (2020-21)	60,044,095.00	52,026,722.00	-13.4%	Not Met

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

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

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

Explanation: (required if NOT met)

\$8M service contract with CA Dept of Correction and Rehabiliation is terminated at the end of 2018-19 which results in 52 FTE reduction for 2019-20.

4. CRITERION: Other Revenues and Expenditures

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

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

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

-5.0% to +5.0%

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

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

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

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

Dbject Range / Fiscal Year	Budget Adoption Budget (Form 01CS_Item_4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside
object Range / Fiscal Fear	(Form OTCS, item 46)	(Fund On Form Wife)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Object	ts 8100-8299) (MYPI, Line A2)			
Current Year (2018-19)	2,150,064,00	2,478,500.00	15,3%	Yes
st Subsequent Year (2019-20)	1,999,049.00	2,010,866.00	0,6%	No
nd Subsequent Year (2020-21)	1,999,049.00	2,010,866.00	0.6%	No
	ed federal revenues to increae funding in	Title III and Title IV programs		
(required if Yes)				
<u> </u>				
Other State Bassass (Free 104 G	HILLIAN ORDO OFFICE AND MAKES AND			
urrent Year (2018-19)	bjects 8300-8599) (Form MYPI, Line A3 19,196,310,00	18,564,722.00	-3.3%	N _a
st Subsequent Year (2019-20)				No
	13,852,131.00	5,641,965 00	-59.3%	Yes
, , ,	10.050.101.00	5 004 500 00		
nd Subsequent Year (2020-21)	13,852,131.00 ed revenue projections to reflect a \$8M c	5,621,586.00 ontract termination from CA Dept of	-59,4% Correction and Rehabiliation (CI	Yes
Explanation: (required if Yes)	ed revenue projections to reflect a \$8M c	ontract termination from CA Dept of		
Explanation: (required if Yes) Other Local Revenue (Fund 01, 0		ontract termination from CA Dept of		
Explanation: (required if Yes) Other Local Revenue (Fund 01, Ocurrent Year (2018-19)	ed revenue projections to reflect a \$8M c	ontract termination from CA Dept of	Correction and Rehabiliation (CI	DCR).
Explanation: (required if Yes) Other Local Revenue (Fund 01, Ocurrent Year (2018-19) st Subsequent Year (2019-20)	bjects 8600-8799) (Form MYPI, Line A4	ontract termination from CA Dept of 1) 28,936,524.00	Correction and Rehabiliation (CI	DCR).
Explanation: (required if Yes) Other Local Revenue (Fund 01, Ocurrent Year (2018-19) st Subsequent Year (2020-21)	bjects 8600-8799) (Form MYPI, Line A4	ontract termination from CA Dept of 28,936,524.00	Correction and Rehabiliation (CI -2.5% -3.5%	No No
Explanation: (required if Yes) Other Local Revenue (Fund 01, Ourrent Year (2018-19) st Subsequent Year (2020-21) Explanation:	bjects 8600-8799) (Form MYPI, Line A4	ontract termination from CA Dept of 28,936,524.00	Correction and Rehabiliation (CI -2.5% -3.5%	No No
Explanation: (required if Yes) Other Local Revenue (Fund 01, Ocurrent Year (2018-19) st Subsequent Year (2019-20) and Subsequent Year (2020-21)	bjects 8600-8799) (Form MYPI, Line A4	ontract termination from CA Dept of 28,936,524.00	Correction and Rehabiliation (CI -2.5% -3.5%	No No
Explanation: (required if Yes) Other Local Revenue (Fund 01, Ourrent Year (2018-19) st Subsequent Year (2019-20) and Subsequent Year (2020-21) Explanation:	bjects 8600-8799) (Form MYPI, Line A4	ontract termination from CA Dept of 28,936,524.00	Correction and Rehabiliation (CI -2.5% -3.5%	No No
Explanation: (required if Yes) Other Local Revenue (Fund 01, Ourrent Year (2018-19) st Subsequent Year (2019-20) and Subsequent Year (2020-21) Explanation: (required if Yes)	bjects 8600-8799) (Form MYPI, Line A4 29,689,934,00 28,506,329,00 28,972,722.00	ontract termination from CA Dept of 28,936,524.00 27,494,667.00 29,125,012.00	Correction and Rehabiliation (CI -2.5% -3.5%	No No
Explanation: (required if Yes) Other Local Revenue (Fund 01, Ourrent Year (2018-19) st Subsequent Year (2019-20) and Subsequent Year (2020-21) Explanation: (required if Yes)	bjects 8600-8799) (Form MYPI, Line A4 29,689,934,00 28,506,329,00 28,972,722.00	ontract termination from CA Dept of 28,936,524.00 27,494,667.00 29,125,012.00	Correction and Rehabiliation (CI -2.5% -3.5% 0.5%	No No No
Explanation: (required if Yes) Other Local Revenue (Fund 01, Ourrent Year (2018-19) st Subsequent Year (2019-20) and Subsequent Year (2020-21) Explanation: (required if Yes) Books and Supplies (Fund 01, Oburrent Year (2018-19)	bjects 8600-8799) (Form MYPI, Line A4 29,689,934,00 28,506,329,00 28,972,722.00 bjects 4000-4999) (Form MYPI, Line B4)	28,936,524.00 27,494,667.00 29,125,012.00	Correction and Rehabiliation (CI -2.5% -3.5% 0.5%	No No No Yes
Explanation: (required if Yes) Other Local Revenue (Fund 01, Outreent Year (2018-19) st Subsequent Year (2019-20) and Subsequent Year (2020-21) Explanation: (required if Yes) Books and Supplies (Fund 01, Obsturrent Year (2018-19) st Subsequent Year (2019-20)	bjects 8600-8799) (Form MYPI, Line A4 29,689,934,00 28,506,329,00 28,972,722.00 bjects 4000-4999) (Form MYPI, Line B4) 2,044,561,00 1,475,108.00	28,936,524.00 27,494,667.00 29,125,012.00 2,275,872.00 1,283,461.00	-2.5% -3.5% 0.5%	No No No Yes Yes
Explanation: (required if Yes) Other Local Revenue (Fund 01, O Current Year (2018-19) st Subsequent Year (2019-20) and Subsequent Year (2020-21) Explanation: (required if Yes)	bjects 8600-8799) (Form MYPI, Line A4 29,689,934,00 28,506,329,00 28,972,722.00 bjects 4000-4999) (Form MYPI, Line B4)	28,936,524.00 27,494,667.00 29,125,012.00	Correction and Rehabiliation (CI -2.5% -3.5% 0.5%	No No No Yes
Explanation: (required if Yes) Other Local Revenue (Fund 01, Of Current Year (2018-19) St Subsequent Year (2019-20) Ind Subsequent Year (2020-21) Explanation: (required if Yes) Books and Supplies (Fund 01, Ob Current Year (2018-19) st Subsequent Year (2019-20) the Subsequent Year (2019-20) and Subsequent Year (2020-21)	bjects 8600-8799) (Form MYPI, Line A4 29,689,934,00 28,506,329,00 28,972,722.00 bjects 4000-4999) (Form MYPI, Line B4) 2,044,561,00 1,475,108.00	28,936,524.00 27,494,667.00 29,125,012.00 2,275,872.00 1,283,461.00 1,298,678.00	-2.5% -3.5% 0.5%	No No No No Yes Yes Yes Yes

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

Current Year (2018-19)	18,439,532.00	18,820,816.00	2.1%	No
1st Subsequent Year (2019-20)	10,849,905.00	9,526,020.00	-12-2%	Yes
2nd Subsequent Year (2020-21)	11,473,227 00	10,183,869.00	-11_2%	Yes

Explanation: (required if Yes)

Budget reductions are mainly due to CDCR contract termination

2018-19 First Interim County School Service Fund County Office of Education Criteria and Standards Review

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DATA ENTRY: All data are extr	acted or calculated				
		Budget Adoption	First Interim		
Object Range / Fiscal Year		Budget	Projected Year Totals	Percent Change	Status
T-1-1 F-1 1 Other ()+-+ d O4b l	Device (Cookley 48)			
Total Federal, Other (Current Year (2018-19)	tate, and Other Local	1 Revenues (Section 4A) 51,036,308,00	49,979,746.00	-2.1%	Met
1st Subsequent Year (2019-20)		44,357,509.00	35,147,498,00	-20.8%	Not Met
2nd Subsequent Year (2020-21		44,823,902.00	36,757,464.00	-18_0%	Not Met
2.14 3433444511 1 341 (2020 21				95	
Total Books and Sup	olies, and Services an	d Other Operating Expendit			
Current Year (2018-19)		20,484,093.00	21,096,688.00	3.0%	Met
1st Subsequent Year (2019-20)		12,325,013,00	10,809,481_00	-12.3%	Not Met
2nd Subsequent Year (2020-21)	12,885,338,00	11,482,547.00	-10_9%	Not Met
4C. Comparison of County	Office Total Operati	ing Revenues and Expend	litures to the Standard Percen	tage Range	
DATA ENTRY: Explanations ar	e linked from Section 4	A if the status in Section 4B is	s not met; no entry is allowed below	t.	
1a. STANDARD NOT MET	- Projected total opera	ating revenues have changed	since budget adoption by more tha	n the standard in one or more of the	e current or two subsequent fisca
years, Reasons for the	projected change, des	criptions of the methods and	assumptions used in the projection:	s, and what changes, if any, will be	made to bring the projected
operating revenues wit	nin the standard must t	be entered in Section 4A abov	e and will also display in the explan	nation box below.	
			- THE WAR THE MANAGEME		
Explanation:		revenues to increae runding	in Title III and Title IV programs,		
Federal Revenue					
(linked from 4A					
if NOT met)					
Explanation:	Lindsted revenu	e projections to reflect a \$8M.	contract termination from CA Dept	of Correction and Rehabiliation (CI	OCR).
Other State Reven		c projections to remote a gone	contract to the total and the contract	(3.	
(linked from 4A	16				
if NOT met)					
Explanation:					
Other Local Reven	ie e				
(linked from 4A					
if NOT met)					
1b. STANDARD NOT MET	- Projected total oper:	ating expenditures have chang	ned since hudget adoption by more	than the standard in one or more of	f the current or two subsequent
fiscal years. Reasons f	or the projected change	e. descriptions of the methods	s and assumptions used in the proje	ections, and what changes, if any, v	vill be made to bring the projecte
operating expenditures	within the standard m	ust be entered in Section 4A a	above and will also display in the ex	planation box below.	
Evalenation	2018 19 hudget	are undated to reflect new ful	orling and planned program needs	2019-20 and 2020-21 reductions a	re primarily due to CDCR contra
Explanation: Books and Supplie	CONTRACTOR CONTRACTOR AND P.	are aparticular forest new rai	maning and planned program needs.	2010 20 this 2020 27 roductions a	printerny and to oppose
(linked from 4A	3				
if NOT met)					
ii					
Explanation:	Budget reductio	ns are mainly due to CDCR or	ontract termination.		
Services and Other I	exps				
(linked from 4A					
if NOT met)					

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5. CRITERION: Facilities Maintenance

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

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

NOTE: The Proposition 51 school facility program requires the county office to deposit a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year (as EC Section 17070,75 read on January 1, 2015).

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

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

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

			First Interim Contribution Projected Year Totals		
	Į.	Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)	Status	1
1,	OMMA/RMA Contribution	594,088,62	1,200,000,00	Met	
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)					
If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:					
Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) Other (explanation must be provided)					
	Explanation: (required if NOT met and Other is marked)				

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6. CRITERION: Deficit Spending

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

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

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

ATA ENTRY: All data are extracted or calculated.				
		Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Available Reserves Percentage Criterion 8B, Line 9)		7_1%	8_6%	7 9%
	Standard Percentage Levels lable reserves percentage):	2,4%	2.9%	2,6%
6B. Calculating the County Office's Special Ed	ducation Pass-through Ex	clusions (only for county offic	ces that serve as the AU of a SEL	PA)
DATA ENTRY: For SELPA AUs, if Form MYPI exists enter data for item 2a and for the two subsequent years county offices that serve as the AU of a SELPA (Do you choose to exclude pass-through function calculations for deficit spending and reserved as Enter the name(s) of the SELPA(s):	ars in item 2b; Current Year da Form MYPI, Lines F1a, F1b1, is distributed to SELPA memb s?	ata are extracted, and F1b2) ers from the	If not, click the appropriate Yes or No Yes	button for item 1 and, if Yes,
_		Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 		0.00	0.00	0.0
6C. Calculating the County Office's Deficit Sp	ending Percentages			
DATA ENTRY: Current Year data are extracted, If Forsecond columns,	orm MYPI exists, data for the t	wo subsequent years will be extrac	cted; if not, enter data for the two subs	equent years into the first and
	*	Year Totals		
	Net Change in	Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level	
	Unrestricted Fund Balance (Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 011, Section E) (Form MYP1, Line C)	(Form 01l, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Fiscal Year Current Year (2018-19)	(Form 01I, Section E) (Form MYPI, Line C) (233,414.00)	(Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,638,084.00	Balance is negative, else N/A) 0.8%	Met
Fiscal Year Current Year (2018-19) 1st Subsequent Year (2019-20)	(Form 01I, Section E) (Form MYPI, Line C) (233,414.00) (172,947.00)	(Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,638,084.00 27,218,652.00	Balance is negative, else N/A) 0.8% 0.6%	1
Fiscal Year Current Year (2018-19) 1st Subsequent Year (2019-20)	(Form 01I, Section E) (Form MYPI, Line C) (233,414.00)	(Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,638,084.00 27,218,652.00	Balance is negative, else N/A) 0.8%	Met Met
Fiscal Year Current Year (2018-19) Ist Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	(Form 01I, Section E) (Form MYPI, Line C) (233,414.00) (172,947.00) (277,977.00)	(Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,638,084.00 27,218,652.00	Balance is negative, else N/A) 0.8% 0.6%	Met Met
Fiscal Year Current Year (2018-19)	(Form 01I, Section E) (Form MYPI, Line C) (233,414.00) (172,947.00) (277,977.00) nding to the Standard s not met.	(Form 01I, Objects 1000-7999) (Form MYPI, Line B11) 27,638,084.00 27,218,652.00 28,497,581.00	Balance is negative, else N/A) 0.8% 0.6% 1.0%	Met Met Met

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7. CRITERION: Fund and Cash Balances

Α,	FUND BALANCE STANDARD:	Projected county school serv	ice fund balances will I	be positive at the end of	the current fiscal ve-	ar and two subsec	auent
	fiscal vears.				, , , , ,		

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years. Ending Fund Balance County School Service Fund Projected Year Totals Fiscal Year (Form 011, Line F2)/(Form MYPI, Line D2) Status Current Year (2018-19) 21,289,605,51 Met 1st Subsequent Year (2019-20) 19,493,453.51 Met 2nd Subsequent Year (2020-21) 16,970,261,51 Met 7A-2. Comparison of the County Office's Ending Fund Balance to the Standard DATA ENTRY: Enter an explanation if the standard is not met. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years, Explanation: (required if NOT met) B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year, 7B-1. Determining if the County Office's Ending Cash Balance is Positive DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below. Ending Cash Balance County School Service Fund Fiscal Year (Form CASH, Line F, June Column) Status Current Year (2018-19) 17,780,296,47 Met 7B-2. Comparison of the County Office's Ending Cash Balance to the Standard DATA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year, Explanation: (required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office T and Other Fi		
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.

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

-	Current Year (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 6B2b) if Criterion 6B, Line 1 is No:	78,811,333	64,269,617	66,606,623
County Office's Reserve Standard Percentage Level:	2%	3%	3%

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

8A. Calculating the County Office's Reserve Standard

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

 Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)

Plus: Special Education Pass-through
 (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)

3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)

4. Reserve Standard Percentage Level

5. Reserve Standard - by Percent (Line A3 times Line A4)

6. Reserve Standard - by Amount (From percentage level chart above)

7 County Office's Reserve Standard (Greater of Line A5 or Line A6)

Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
78,811,333.00	64,269,617,00	66,606,623.00
78,811,333.00 2%	64,269,617.00	66,606,623.00 3%
1,576,226.66	1,928,088,51	1,998,198.69
2,011,000.00	596,000.00	596,000.00
2,011,000.00	1,928,088.51	1,998,198.69

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

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

D	and Associated	Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except line 4)		(2018-19)	(2019-20)	(2020-21)
15	County School Service Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0,00	0.00
2.	County School Service Fund - Reserve for Economic			
	Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,728,680.00	4,728,680.00	4,728,680.00
3	County School Service Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	889,288.32	764,786.32	539,245.32
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative,			
	for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5	Special Reserve Fund - Stabilization Arrangements		0.00	0.00
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	County Office's Available Reserve Amount			
	(Lines B1 thru B7)	5,617,968,32	5,493,466,32	5,267,925,32
9.	County Office's Available Reserve Percentage (Information only)			1 - 1 - 2 - 2
	(Line 8 divided by Section 8A, Line 3)	7.13%	8.55%	7,91%
	County Office's Reserve Standard			
	(Section 8A, Line 7):	2,011,000.00	1,928,088.51	1,998,198.69
	Status:	Met	Met	Met

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

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

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

Explanation: (required if NOT met)		

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

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S5. Contributions

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

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

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

Budget Adoption

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

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

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

First Interim

Percent

escrip	tion / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a.		County School Service Fund				
	(Fund 01, Resources 0000-			00 50/	0.705 105 00 1	NI-A BAI-A
	Year (2018-19)	(2,834,605.00)	(5,570,070,00)		2,735,465,00	Not Met
	sequent Year (2019-20)	(3,606,833.00)	(4,226,541.00)		619,708.00	Not Met
nd Su	bsequent Year (2020-21)	(3,722,175.00)	(3,140,965.00)	-15.6%	(581,210.00)	Not Met
	Transfers In, County School					
	Year (2018-19)	0,00	0.00	0.0%	0,00	Met
st Sub	sequent Year (2019-20)	0,00	0.00	0.0%	0.00	Met
nd Su	bsequent Year (2020-21)	0.00	0,00	0.0%	0,00	Met
1c.	Transfers Out, County Sch	ool Service Fund *				
	Year (2018-19)	2,229,313.00	2,247,964.00	0.8%	18,651.00	Met
st Sub	osequent Year (2019-20)	2,201,601.00	2,291,946.00	4.1%	90,345.00	Met
	bsequent Year (2020-21)	2,164,288.00	2,328,398,00	7.6%	164,110.00	Not Met
1d:	Capital Project Cost Overru	ine				
TG.			impost the			
	county school service fund or	rruns occurred since budget adoption that may	impact me	1	No	
		's Projected Contributions, Transfers, and if Not Met for items 1a-1c or if Yes for item 1d.	nd Capital Projects			
1a.	more than the standard for a	ontributions from the unrestricted county school ny of the current year or subsequent two fiscal y ature. Explain the county office's plan, with time	years. Identify restricted progra	ms and cont	ribution amount for each program	since budget adoption and whether contribution
	Explanation:	Updated contributions to support restricted pro	onrams			
	(required if NOT met)	opulated contributions to support restricted pro	gramo			
1b.	MET - Projected transfers in	have not changed since budget adoption by mo	ore than the standard for the cu	rrent year ar	nd two subsequent fiscal years.	
	Explanation: (required if NOT met)					
	(required if NOT filet)					

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1c.	NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent wo fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.					
	Explanation: (required if NOT met)	Updated contributions/treansfers to Community Charter School to refelct ADA and LCFF revenue projections.				
1d.	NO - There have been no ca	pital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.				
	Project Information:					
	(required if YES)					

S6. Long-term Commitments

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

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

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

S6A. Identification of the Count	h. Office's L	ong torm Commitments				
					and it will only be necessary to click the a tion data exist, click the appropriate butt	
a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)				Yes		
b. If Yes to Item 1a, have n since budget adoption?	ew long-term	(multiyear) commitments been in	curred	No		
		ind existing multiyear commitmen EB is disclosed in Item S7A.	ts and required	annual debt serv	rice amounts, Do not include long-term co	ommitments for postemployment
Type of Commitment	# of Years Remaining	Funding Sources (Reve		Object Codes U	sed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases	2	Unrestricted General Fund	endes)	obj 7438/7439	est Service (Experiences)	24,000
Certificates of Participation						
General Obligation Bonds						
Supp Early Retirement Program State School Building Loans						
Compensated Absences		various programs				943,034
1		10000000000000000000000000000000000000				
Other Long-term Commitments (do	not include Ol	PEB):				
BANS	8	IRS subsidy/RDA revenues		obj 7438/7439		2,159,105
*						
	-					
TOTAL				L		3,126,139
TOTAL:						3,120,139
		Prior Year (2017-18) Annual Payment	(201	nt Year 8-19) Payment	1st Subsequent Year (2019-20) Annual Payment	2nd Subsequent Year (2020-21) Annual Payment
Type of Commitment (contin	nued):	(P & I)		& 1)	(P & I)	(P & I)
Capital Leases		12,519		11,547	12,453	0
Certificates of Participation General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans Compensated Absences						
Other Long-term Commitments (con	ntinued):				T.	
BANS		365,852		361,055	356,067	350,884
						
Total Annu	al Payments:	378,371		372,602	368,520	350,884

Has total annual payment increased over prior year (2017-18)?

No

No

Printed: 12/5/2018 8:22 AM

No

S6B. Comparison of the Count	/ Office's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an explanation	if Yes.
1a. No - Annual payments for lo	ng-term commitments have not increased in one or more of the current and two subsequent fiscal years,
Explanation: (required if Yes to increase in total annual payments)	
S6C. Identification of Decrease	s 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	p 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 n	ot decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
Explanation: (Required if Yes)	

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S7. Unfunded Liabilities

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

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

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

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

Yes	
No	
No	

- 2. OPEB Liabilities
 - a. Total OPEB liability
 - b. OPEB plan(s) fiduciary net position (if applicable)
 - c. Total/Net OPEB liability (Line 2a minus Line 2b)
 - d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
 - e. If based on an actuarial valuation, indicate the date of the OPEB valuation

Budget Adoption (Form 01CS, Item S7A)	First Interim
17,504,096.00	21,531,646.00
3,800,000.00	3,896,394.00
13,704,096.00	17,635,252.00
Estimated	Estimated
Jun 01, 2017	Jun 01 2017

OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2018-19)
 1st Subsequent Year (2019-20)
 2nd Subsequent Year (2020-21)
 - 1st Subsequent Year (2019-20)
 2nd Subsequent Year (2020-21)

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

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

1,268,494.00	1,227,317.00
1,283,393.00	1,095,887.00
1,300,588.00	1,111,589.00

First Interim

1,834,147.00

1,724,363,00

1,740,363.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 Current Year (2018-19)
 1st Subsequent Year (2019-20)
 2nd Subsequent Year (2020-21)

1,021,290.00	947,266,00
1,013,486.00	880,984.00
944,877.00	793,598.00

d. Number of retirees receiving OPEB benefits Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)

77	60
64	47
52	35

4. Comments:

Additional contributions of \$770,000 are made to fund 20, Postemployment Benefits, to meet Acturarially Determined Contribution of \$1.8M. CCCOE has fully met its OPEB funding requirement for 2018-19 fiscal year.

Budget Adoption

(Form 01CS, Item S7A)

1,943,303.00

1,958,693.00

1,974,137.00

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S7B. I	Identification of the County Office's Unfunded Liability for Self-in	surance Programs
	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Buderst Interim data in items 2-4.	get Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption
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 S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21)	Budget Adoption (Form 01CS, Item S7B) First Interim
	 b. Amount contributed (funded) for self-insurance programs Current Year (2018-19) 1st Subsequent Year (2019-20) 2nd Subsequent Year (2020-21) 	
4.	Comments:	

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S8. Status of Labor Agreements

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

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

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

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

S8A. C	ost Analysis of County Office's L	abor Agreements - Certificated (N	on-management) Employe	es	
		The state of the s	Employs		
DATA E	ENTRY: Click the appropriate Yes or N	lo button for "Status of Certificated Labo	or Agreements as of the Previou	us Reporting Period." There are no extr	ractions in this section.
	of Certificated Labor Agreements a			1	
	Il certificated labor negotiations settled	as of budget adoption?	No		
		complete number of FTEs, then skip to	section S8B		
	If No, o	ontinue with section S8A			
Certific	ated (Non-management) Salary and	_			
		Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
			(2010-19)	(2019-20)	(2020-21)
	r of certificated (non-management) full uivalent (FTE) positions	156.4	146,4	106.4	106.4
1a_	Have any salary and benefit negotiati	ons been settled since budget adoption	?		
	· · · · · ·	and the corresponding public disclosure			
		ot been filed with the CDE, complete que			
	If No, co	omplete questions 5 and 6			
1b.	Are any salary and benefit negotiation	as still unsettled?	1		
10.		complete questions 5 and 6	Yes		
Vegotia	tions Settled Since Budget Adoption				
2.	Per Government Code Section 3547.	5(a), date of public disclosure board me	eting:		
3.	Period covered by the agreement:	Begin Date:	Er	nd Date;	
4.	Salary settlement:		Current Year	1st Subsequent Year	2nd Subsequent Year
		r -	(2018-19)	(2019-20)	(2020-21)
	Is the cost of salary settlement includ projections (MYPs)?	ed in the interim and multiyear			
		One Year Agreement			<u> </u>
	Total co	ost of salary settlement			
	% chan	ge in salary schedule from prior year			
		or Multiyear Agreement			
	Total co	ost of salary settlement			
		ge in salary schedule from prior year text, such as "Reopener")			
	Identify	the source of funding that will be used t	o support multiyear salary com	mitments:	
Vegotia	tions Not Settled				
5.	Cost of a one percent increase in sala	ary and statutory benefits	122,487		
		===	Current Year	1st Subsequent Year	2nd Subsequent Year
		<u></u>	(2018-19)	(2019-20)	(2020-21)
6.	Amount included for any tentative sal	ary schedule increases	0	C	0

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Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1 Are costs of H&W benefit changes included in the interim and MYPs?	V	Vee	Van
-	Yes	Yes	Yes
2 Total cost of H&W benefits	included	2,192,171	2,290,818
3 Percent of H&W cost paid by employer	96.0%	96.0%	96.0% 4.5%
Percent projected change in H&W cost over prior year	included	4,5%	4.5%
Certificated (Non-management) Prior Year Settlements Negotlated Since Budget Adoption			
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Step and Column Adjustments	(2018-19)	(2019-20)	(2020-21)
Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	Yes included	Yes 97,980	Yes 98,960
Percent change in step & column over prior year	Holadea	1.0%	1.0%
Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No
Certificated (Non-management) - Other ist other significant contract changes that have occurred since budget adoption and etc.):	d the cost impact of each change (i.e	e., class size, hours of employment, lea	ave of absence, bonuses,

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S8B.	Cost Analysis of County Office's Lal	oor Agreements - Classified (Non-manageme	ent) Employee	s				_
DATA	ENTRY: Click the appropriate Yes or No	button for "Status of Classified Lat	oor Agreements a	s of the Previou	ıs Reportin	g Period." There are no	extraction	ons in this section	
	s of Classifled Labor Agreements as of					w.			
Were	all classified labor negotiations settled as	3 .							
		mplete number of FTEs, then skip tinue with section S8B.	to section SBC	No		J.			
	11 140, 2011	unde with section 355							
Class	ifled (Non-management) Salary and Ber	nefit Negotiations							
		Prior Year (2nd Interim)	Curren	it Year		1st Subsequent Year		2nd Subsequent Year	
		(2017-18)	(201	8-19)		(2019-20)		(2020-21)	-
	er of classified (non-management) FTE								
positic	ons	202.4	1	194.9			186,2	186,	2
1a.	Have any salary and benefit negotiation	s been settled since budget adopt	ion?						
		the corresponding public disclose				1			
		peen filed with the CDE, complete		No					
						4:			
	If No, com	plete questions 5 and 6.							
1b_	Are any salary and benefit negotiations	still unsettled?		-		i'			
. ~		nplete questions 5 and 6.		Yes					
				,,,,,		f):			
	ations Settled Since Budget Adoption								
2.	Per Government Code Section 3547,5(a	a), date of public disclosure board	meeting:						
3.	Period covered by the agreement:	Begin Date:			nd Date				
٠.	t should by the agreement.	Begin Date.		W	III Date				
4	Salary settlement:		Curren	t Year		1st Subsequent Year		2nd Subsequent Year	
			(201)	3-19)		(2019-20)	- 0	(2020-21)	-
	Is the cost of salary settlement included	in the interim and multiyear							
	projections (MYPs)?								_]
		One Year Agreement							
	Total cost	of salary settlement							
	% change	in salary schedule from prior year							
		or							
		Multiyear Agreement							-1
	l otal cost	of salary settlement							-
	04 change	in salary schedule from prior year							
		r text, such as "Reopener")							
	Identify the	source of funding that will be use	ed to support mult	iyear salary com	nmitments:				
	1								_
									ı
and the second	and the same same same same same same same sam								
	ations Not Settled				15				
5.	Cost of a one percent increase in salary	and statutory benefits		146,306					
			0	. Vaar		14.0-1		0.401	
			Curren (2018			1st Subsequent Year (2019-20)		2nd Subsequent Year	
6.	Amount included for any tentative salary	schedule increases	(2016	0		(2019-20)	0	(2020-21))
	,				L				

Contra Costa County Office of Education Contra Costa County

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Current Year

1st Subsequent Year

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2nd Subsequent Year

3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim and MYPs if Yes, explain the nature of the new costs: Classified (Non-management) Step and Column Adjustments Current Year 1st Subsequent Year 2nd Subsequent Year (2019-20) (2020-21) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Classified (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the interim and MYPs? No No No No No Classified (Non-management) - Other	Class	fled (Non-management) Health and Welfare (H&W) Benefits	(2018-19)	(2019-20)	(2020-21)
2. Total cost of H&W benefits 3. Percent of H&W cost paid by employer 4. Percent of H&W cost paid by employer 5. Percent of H&W cost paid by employer 6.0% 9	1,5	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim and MYPs if Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments included in the interim and MYPs? 3. Percent change in step & column over prior year Classified (Non-management) Attrition (layoffs and retirements) Classified (Non-management) Attrition included in the interim and MYPs? Are sevings from attrition included in the interim and MYPs? No No No No Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):	2.	Total cost of H&W benefits			4,053,341
Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption If Yes, explain the nature of the new costs. Classified (Non-management) Step and Column Adjustments Classified (Non-management) Attrition (layoffs and retirements) Classified (Non-management) Attrition (layoffs and retirements) Classified (Non-management) Attrition (layoffs and retirements) No No No No No Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):					
settlements included in the interim? If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year (2019-20) (2020-21) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year Classified (Non-management) Attrition (layoffs and retirements) Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) Classified (Non-management) Attrition included in the interim and MYPs? No No No No Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):	4		included		
Are any new costs negotiated since budget adoption for prior year settlements included in the interim? If Yes, explain the nature of the new costs: Current Year 1st Subsequent Year 2nd Subsequent Year (2019-20) (2020-21) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments included in the interim and MYPs? 3. Percent change in step & column over prior year Classified (Non-management) Attrition (layoffs and retirements) Classified (Non-management) Attrition included in the interim and MYPs? No No No Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):					
If Yes, explain the nature of the new costs: Current Year	Are ar	y new costs negotiated since budget adoption for prior year	No		
Classified (Non-management) Step and Column Adjustments (2018-19) (2019-20) (2020-21) 1. Are step & column adjustments included in the interim and MYPs? 2. Cost of step & column adjustments 3. Percent change in step & column over prior year 4. Current Year Classified (Non-management) Attrition (layoffs and retirements) 5. Current Year 6. Current Year 6. Subsequent Year 6. Current Year 7. Subsequent Year 7. Subsequent Year 7. Subsequent Year 8. Subsequent Year 8. Subsequent Year 8. Subsequent Year 9. S					
2. Cost of step & column adjustments 3. Percent change in step & column over prior year Current Year Classified (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the interim and MYPs? 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? No No No No No Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):	Classi	fled (Non-management) Step and Column AdJustments	=		2nd Subsequent Year (2020-21)
2. Cost of step & column adjustments 3. Percent change in step & column over prior year Current Year Classified (Non-management) Attrition (layoffs and retirements) 4. Are savings from attrition included in the interim and MYPs? 4. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? No No No No No Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):					
3. Percent change in step & column over prior year Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) 1. Are savings from attrition included in the interim and MYPs? No No No No No No No No No Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):	1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Classified (Non-management) Attrition (layoffs and retirements) Current Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21) 1. Are savings from attrition included in the interim and MYPs? No No No No No No Classified (Non-management) - Other List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):	2.	Cost of step & column adjustments	included	218,070	222,430
Classified (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the interim and MYPs? 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? No No No No No No No No No N	3.	Percent change in step & column over prior year		2.0%	2.0%
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? No No No No No No No No No N	Classi	fled (Non-management) Attrition (layoffs and retlrements)	7.029041 12147	25 C C C C C C C C C C C C C C C C C C C	2nd Subsequent Year (2020-21)
employees included in the interim and MYPs? No	1.	Are savings from attrition included in the interim and MYPs?	No	No	No
List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):	2.		No	No	No
			nd the cost impact of each (i.e., hours	of employment, leave of absence, bon	nuses, etc.}:
		- 4		71	

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S8C. (Cost Analysis of County Office's Lab	or Agreements - Managemen	t/Supervisor/C	Confidential Em	ployees		
	ENTRY: Click the appropriate Yes or No bions in this section.	utton for "Status of Management/	Supervisor/Confi	idential Labor Agr	eements as of the Previous Rep	orting Pi	eriod," There are no
	of Management/Supervisor/Confidentla		revious Report				
Were a	all managerial/confidential labor negotiation			n/a			
	If Yes or n/a, complete number of FTEs,	then skip to S9.					
	If No, continue with section S8C						
Manag	gement/Supervisor/Confidential Salary a						
		Prior Year (2nd Interim)		nt Year	1st Subsequent Year		2nd Subsequent Year
		(2017-18)	(201	8-19)	(2019-20)		(2020-21)
	er of management, supervisor, and ential FTE positions	72.8		72.6		64_6	64.6
		·	_				
1a	Have any salary and benefit negotiations	s been settled since budget adopti	on?	1			
	If Voc. and	the corresponding public disclosu	ire documents				
		een filed with the CDE, complete		n/a			
	If No, com	plete questions 3 and 4,					
4 1-	Are any salar, and happit populations	till uppottlad2		n/a			
1b ₁₀	Are any salary and benefit negotiations s	rplete questions 3 and 4.		100			
		4					
	ations Settled Since Budget Adoption						
2.	Salary settlement:			nt Year 18-19)	1st Subsequent Year (2019-20)		2nd Subsequent Year (2020-21)
			(201	10-19)	(2019-20)		(2020-21)
	Is the cost of salary settlement included	in the interim and multiyear	l ,	No	No		No
	projections (MYPs)?	of salary settlement		10	140		140
	rotal dost	or salary soldoment					
	Change in	salary schedule from prior year					
		text, such as "Reopener")					
II Wakelesa							
Negot 3.	ations Not Settled Cost of a one percent increase in salary	and statutory benefits		117,154			
3.	Cost of a one percent increase in salary	and statutory benefits		11,4104			
			Curre	nt Year	1st Subsequent Year		2nd Subsequent Year
			(201	18-19)	(2019-20)		(2020-21)
4.	Amount included for any tentative salary	schedule increases		0		0	0
Manag	gement/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year		2nd Subsequent Year
Health	and Welfare (H&W) Benefits		(201	18-19)	(2019-20)		(2020-21)
	A	ded in the interior and MVD=0		,	V		Vaa
1,	Are costs of H&W benefit changes inclu-	ded in the intellin and withs?	Y	es included	Yes	753,356	Yes 1,832,257
2. 3.	Total cost of H&W benefits Percent of H&W cost paid by employer		100	0.0%	100.0%	20,030	100.0%
4	Percent projected change in H&W cost of	over prior year			4.5%		4,5%
		, ,	1				
	gement/Supervisor/Confidential			et Year 18-19)	1st Subsequent Year (2019-20)		2nd Subsequent Year (2020-21)
Step a	and Column Adjustments		(20	10-13)	(2015-20)		(2020-21)
1	Are step & column adjustments included	I in the interm and MYPs?	Y	'es	Yes		Yes
2:	Cost of step & column adjustments			included	4.007	63,171	63,487
3.	Percent change in step & column over p	rior year			1.0%		1,0%
Mana	gement/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year		2nd Subsequent Year
	Benefits (mileage, bonuses, etc.)			18-19)	(2019-20)		(2020-21)
•	· · · · · · · · · · · · · · · · · · ·						
1.	Are costs of other benefits included in the	e interim and MYPs?		No	No		No
2	Total cost of other benefits						
3.	Percent change in cost of other benefits	over prior year					

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S9. Status of Other Funds

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

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

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ADD	ITIONAL FISCAL INDICATORS				
	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to ar ert the reviewing agency to the need for additional review.	ny single indicator does not necessarily su	ggest a cause for concern, bul		
ATAC	ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed	d based on data from Criterion 7			
A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No			
A2.	Is the system of personnel position control independent from the payroll system?	No			
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No			
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No			
A5.	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No			
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No			
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No	20		
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No			
When	providing comments for additional fiscal indicators, please include the item number applicable to each comm	ment,			
	Comments: (optional)				

End of County Office First Interim Criteria and Standards Review