

Handout #5 Item #
3-20-18 YOCBE mtg. 4.8

**YOLO COUNTY OFFICE OF EDUCATION
COMPONENTS OF ENDING FUND BALANCE
2017-18 2nd Interim**

	2017-18 BUDGET
BEGINNING BALANCE	10,561,294
ADJUSTMENT TO BEGINNING BALANCE	0
REVENUES	25,360,976
TOTAL SOURCES	35,922,270
EXPENDITURES	26,083,032
OTHER SOURCES/USES	(80,546)
ENDING BALANCE	9,758,692
SURPLUS/(DEFICIT)	(802,602)

DESCRIPTION	2017-18 Estimated Ending Balance
NON-SPENDABLE:	
Revolving Cash	0
Stores	42,571
Prepaid Expense	112,490
RESTRICTED:	
MEDI-CAL Billing	347,010
Instructional Material Lottery	46,057
Regionalized Services/Special Education	238,006
SELPA Low Incidence	138,446
Special Education	54,653
ROP/CALWORKS Classes	2,760
Cenic Digital CA	10,988
CA Clean Energy Jobs Act	194,954
Solar Academy	783,901
College Readiness Block Grant	75,000
Educator Effectiveness	31,548
Improv Systems of Academic Support	35,000
George Hinkle Donation	136,846
WS SEEP	2,983
Community First 5	26
First 5 RTT	84
Floodplain Institute	6,268
Alt Ed Scholarships	200

ASSIGNED:	
Restricted Technology	138,291
Technology (resource)	182,741
Lottery	402,060
MAA	222,697
Facilities and Equipment Reserve	2,474,836
Vehicle Fleet Reserve	75,186
Budget Development Reserve - MYP	284,586
Insurance/Risk Management Reserve	330,000
Staff/Professional Development Reserve	177,956
Temporary State Revenues Reserve	587,000
Oral Health Assessment	12,435
ASSIGNED:	
Fiscal/COE Oversight Reserve	195,000
Comprehensive LT Plan	25,000
OPEB Liability Reserve	160,000
Superintendents Priorities	198,573
Art & Music Block Grant	30,773
Friends of Art	535
School Site Block Grant	1,853
English Learner Srvcs	140
Venture Club	173
GreenGate Trust	6,012
Preschool Fund Raiser	312
Calworks ROCP	22,449
Alternative Education	568,090
Diploma Plus Enterprise	18,092
Biliteracy	289
Instructional Materials	93,539
Special Ed Scholarship Fund	406
Foster Youth/Homeless	67
LCAP	57,135
CTE Teach MOU	23,228
Healthy Families Act/ACA	110,000
AB1522 Sick Leave Accrual	25,000
Gift Giving	44
copy center	52,098
sunshine days	4,010
Energy Efficiency	9,015
Testing	321
Stuart Foundation	1,998
Mandate One time	36,165
Ed Tech	111,651
College & Career	66,901
RSDSS	2,363
Sp Ed Support Activities	220
Emp Welfare	355
Economic Uncertainty	789,306
TOTAL	9,758,692

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		28,287.93	-2.00%	27,722.17	0.00%	27,722.17
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,786,043.00	-6.52%	4,473,887.00	2.41%	4,581,708.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	133,083.00	0.00%	133,083.00	0.00%	133,083.00
4. Other Local Revenues	8600-8799	1,218,081.00	0.00%	1,218,081.00	0.00%	1,218,081.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,137,207.00	-5.09%	5,825,051.00	1.85%	5,932,872.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,255,514.00		1,147,552.00
b. Step & Column Adjustment				18,833.00		17,213.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(126,795.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,255,514.00	-8.60%	1,147,552.00	1.50%	1,164,765.00
2. Classified Salaries						
a. Base Salaries				3,197,793.00		3,197,525.00
b. Step & Column Adjustment				47,967.00		47,963.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(48,235.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,197,793.00	-0.01%	3,197,525.00	1.50%	3,245,488.00
3. Employee Benefits	3000-3999	1,591,176.00	1.35%	1,612,636.00	5.97%	1,708,830.00
4. Books and Supplies	4000-4999	402,583.00	-10.00%	362,324.00	0.00%	362,324.00
5. Services and Other Operating Expenditures	5000-5999	879,272.00	-10.00%	791,344.00	0.00%	791,344.00
6. Capital Outlay	6000-6999	855,736.59	-97.66%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,602.00	0.00%	7,602.00	0.00%	7,602.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,461,289.00)	-10.48%	(1,308,091.00)	2.22%	(1,337,137.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	17,553.00	0.00%	17,553.00	0.00%	17,553.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,745,940.59	-13.30%	5,848,445.00	2.26%	5,980,769.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(608,733.59)		(23,394.00)		(47,897.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,207,646.51		7,598,912.92		7,575,518.92
2. Ending Fund Balance (Sum lines C and D1)		7,598,912.92		7,575,518.92		7,527,621.92
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,809,606.92		6,853,420.92		6,868,131.50
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	789,306.00		722,098.00		659,490.42
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		7,598,912.92		7,575,518.92		7,527,621.92

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	789,306.00		722,098.00		659,490.42
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		789,306.00		722,098.00		659,490.42

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.

A reduction in Certificated 2.0 FTE Juv Hall due to projected loss of funding
A reduction of Classified staff includes 1.75 FTE paraeducators due to Juv Hall projected loss of funding.
Benefits include the adjustment for the loss of positions, as well as increases to PERS and STRS

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,812,341.00	0.00%	5,812,341.00	0.00%	5,812,341.00
2. Federal Revenues	8100-8299	4,648,672.00	0.00%	4,648,672.00	0.00%	4,648,672.00
3. Other State Revenues	8300-8599	5,566,819.00	-15.90%	4,681,666.00	-27.85%	3,377,855.00
4. Other Local Revenues	8600-8799	3,195,937.00	0.00%	3,195,937.00	-29.04%	2,267,857.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		19,223,769.00	-4.60%	18,338,616.00	-12.17%	16,106,725.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,738,641.00		5,178,349.00
b. Step & Column Adjustment				86,080.00		87,370.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(646,372.00)		(171,463.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,738,641.00	-9.76%	5,178,349.00	-1.62%	5,094,256.00
2. Classified Salaries						
a. Base Salaries				3,100,492.00		3,146,999.00
b. Step & Column Adjustment				46,507.00		47,205.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(112,818.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,100,492.00	1.50%	3,146,999.00	-2.08%	3,081,386.00
3. Employee Benefits	3000-3999	3,661,790.00	-0.56%	3,641,291.00	-18.15%	2,980,288.00
4. Books and Supplies	4000-4999	724,077.00	-10.00%	651,669.00	-25.03%	488,575.00
5. Services and Other Operating Expenditures	5000-5999	4,767,700.00	-10.00%	4,290,930.00	-30.12%	2,998,678.00
6. Capital Outlay	6000-6999	154,838.00	-87.08%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,207,106.00	-3.69%	1,162,598.55	0.00%	1,162,598.55
9. Other Financing Uses						
a. Transfers Out	7600-7629	62,993.00	0.00%	62,993.00	1.59%	63,993.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,417,637.00	-6.50%	18,154,829.55	-12.48%	15,889,774.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(193,868.00)		183,786.45		216,950.45
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,353,647.74		2,159,779.74		2,343,566.19
2. Ending Fund Balance (Sum lines C and D1)		2,159,779.74		2,343,566.19		2,560,516.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,159,780.02		2,343,566.19		2,560,516.64
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.28)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,159,779.74		2,343,566.19		2,560,516.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
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)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A reduction Certificated staff includes 6.195 FTE -Mental Health due to restructure of District Services Benefits include the adjustment for the loss of positions, as well as increases to PERS and STRS. Reductions in salaries based on loss of funding in 19/20						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		28,287.93	-2.00%	27,722.17	0.00%	27,722.17
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,598,384.00	-2.95%	10,286,228.00	1.05%	10,394,049.00
2. Federal Revenues	8100-8299	4,648,672.00	0.00%	4,648,672.00	0.00%	4,648,672.00
3. Other State Revenues	8300-8599	5,699,902.00	-15.53%	4,814,749.00	-27.08%	3,510,938.00
4. Other Local Revenues	8600-8799	4,414,018.00	0.00%	4,414,018.00	-21.03%	3,485,938.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,360,976.00	-4.72%	24,163,667.00	-8.79%	22,039,597.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,994,155.00		6,325,901.00
b. Step & Column Adjustment				104,913.00		104,583.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(773,167.00)		(171,463.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,994,155.00	-9.55%	6,325,901.00	-1.06%	6,259,021.00
2. Classified Salaries						
a. Base Salaries				6,298,285.00		6,344,524.00
b. Step & Column Adjustment				94,474.00		95,168.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(48,235.00)		(112,818.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,298,285.00	0.73%	6,344,524.00	-0.28%	6,326,874.00
3. Employee Benefits	3000-3999	5,252,966.00	0.02%	5,253,927.00	-10.75%	4,689,118.00
4. Books and Supplies	4000-4999	1,126,660.00	-10.00%	1,013,993.00	-16.08%	850,899.00
5. Services and Other Operating Expenditures	5000-5999	5,646,972.00	-10.00%	5,082,274.00	-25.43%	3,790,022.00
6. Capital Outlay	6000-6999	1,010,574.59	-96.04%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,602.00	0.00%	7,602.00	0.00%	7,602.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(254,183.00)	-42.76%	(145,492.45)	19.96%	(174,538.45)
9. Other Financing Uses						
a. Transfers Out	7600-7629	80,546.00	0.00%	80,546.00	1.24%	81,546.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,163,577.59	-8.26%	24,003,274.55	-8.89%	21,870,543.55
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(802,601.59)		160,392.45		169,053.45
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,561,294.25		9,758,692.66		9,919,085.11
2. Ending Fund Balance (Sum lines C and D1)		9,758,692.66		9,919,085.11		10,088,138.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,159,780.02		2,343,566.19		2,560,516.64
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,809,606.92		6,853,420.92		6,868,131.50
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	789,306.00		722,098.00		659,490.42
2. Unassigned/Unappropriated	9790	(0.28)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,758,692.66		9,919,085.11		10,088,138.56

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	789,306.00		722,098.00		659,490.42
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.28)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		789,305.72		722,098.00		659,490.42
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.02%		3.01%		3.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
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)						
		14,626,823.00		15,511,976.00		15,511,976.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		26,163,577.59		24,003,274.55		21,870,543.55
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,163,577.59		24,003,274.55		21,870,543.55
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		26,163,577.59		24,003,274.55		21,870,543.55
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		784,907.33		720,098.24		656,116.31
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		587,000.00		587,000.00		587,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		784,907.33		720,098.24		656,116.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES