



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

San Luis Obispo County Office of Education

2016-2017 Second Interim

James Brescia, Ed.D
County Superintendent of Schools

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

Melissa Abbey
Director of Fiscal Services

County Board of Education:

Paul Madonna
Floyd Moffatt
Joel Peterson
Diane A. Ward



Internal Memo

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

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

DATE: March 3, 2017

RE: NARRATIVE FOR 2016-17 SECOND INTERIM BUDGET REVISIONS

BUDGET PRINCIPLES

The 2016-17 Second Interim Budget Report for the San Luis Obispo County Office of Education is presented to the County Board of Education for review and approval. The Second Interim reflects the most current assumptions based on the Local Control Funding Formula (LCFF) and SLOCOE's Local Control Accountability Plan (LCAP). It includes the SLOCOE's financial position and projections as of January 31, 2017.

This budget is presented in the Standardized Account Code Structure (SACS) format, and continues the following principles:

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

2016-17 SECOND INTERIM -ALL FUNDS

The total **2016-17 Second Interim** revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 08 SELPA)	\$ 5,774,841	\$ 25,886,994	\$ 29,243,977	\$ 2,417,858
Form 10-Special Education Pass-Throuh-Fund	\$ 108,084	\$ 13,962,508	\$ 14,070,596	\$ (4)
Form 12-Child Development Fund	\$ 9,074	\$ 1,550,954	\$ 1,560,028	\$ -
Form 16-Forest Reserve Fund	\$ -	\$ -	\$ -	\$ -
Form 17-Special Reserve Fund (Non-Capital Outlay)	\$ 487,480	\$ 2,000	\$ 2,000	\$ 487,480
Form 20-Special Reserve Fund (Postemployment Benefits)	\$ 2,323,632	\$ 9,000	\$ 611,099	\$ 1,721,533
Form 40-Special Reserve Fund (Capital Outlay Projects)	\$ 833,989	\$ 64,000	\$ 897,989	\$ -
Totals	\$ 9,537,100	\$ 41,475,456	\$ 46,385,689	\$ 4,626,867

San Luis Obispo County Office of Education
Comparison Between 2016-17 First Interim and Second Interim

	2016-17 First Interim Budget			2016-17 2nd Interim Budget			Change		Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted
A. Revenues										
1) LCFF Sources	7,012,261	577,303	7,589,564	7,012,261	383,348	7,395,609	-	(193,955)	0%	-34%
2) Federal Revenue	-	2,071,277	2,071,277	-	2,105,646	2,105,646	-	34,369	0%	0%
3) Other State Revenue	209,194	7,365,279	7,574,473	388,985	7,445,121	7,834,106	179,791	79,842	86%	1%
4) Other Local Revenue	3,078,325	4,928,423	8,006,748	2,843,832	5,090,702	7,934,534	(234,493)	162,279	-8%	3%
5) TOTAL REVENUES	10,299,780	14,942,282	25,242,062	10,245,078	15,024,817	25,269,895	(54,702)	82,535	-1%	1%
B. Expenditures										
1) Certificated Salaries	2,245,404	3,663,567	5,908,971	2,307,796	3,633,632	5,941,428	62,392	(29,935)	3%	0%
2) Classified Salaries	3,856,100	2,236,186	6,092,286	3,924,662	2,255,568	6,180,230	68,562	19,382	2%	1%
3) Employee Benefits	2,163,945	2,607,160	4,771,105	2,186,449	2,550,888	4,737,337	22,504	(56,272)	1%	-2%
4) Books and Supplies	545,264	316,694	861,958	506,385	449,028	955,413	(38,879)	132,334	-7%	42%
5) Services & Other Operating Expenses	2,522,180	5,524,260	8,046,440	2,842,718	5,760,264	8,602,982	320,538	236,004	13%	4%
6) Capital Outlay	55,000	794,438	849,438	30,000	460,378	490,378	(25,000)	(334,060)	-45%	-42%
7) Other Outgo	-	355,778	355,778	1,377,916	774,197	2,152,113	1,377,916	418,419	0%	118%
8) Indirect Costs	(1,493,949)	1,397,505	(96,444)	(1,490,630)	1,394,186	(96,444)	3,319	(3,319)	0%	0%
9) Other Adjustments	-	-	-	-	-	-	-	-	0%	0%
9) TOTAL EXPENDITURES	9,893,944	16,895,588	26,789,532	11,685,296	17,278,141	28,963,437	1,791,352	382,553	18%	2%
C. Excess (Deficiency) of Revenues over Expenditures before	405,836	(1,953,306)	(1,547,470)	(1,440,218)	(2,253,324)	(3,693,542)	(1,846,054)	(300,018)	-455%	15%
D. Other Financing Sources/Uses										
a) Transfers In	460,140	-	460,140	617,099	60,000	677,099	156,959	-	34%	0%
b) Transfers Out	238,014	60,000	298,014	220,540	280,540	501,080	(17,474)	-	-7%	0%
3) Contributions	(1,284,118)	1,284,118	-	(925,254)	925,254	-	358,864	(358,864)	-28%	-28%
4) Total Finances & Uses	(1,061,992)	1,224,118	162,126	(528,695)	865,254	336,559	533,297	(358,864)	-50%	-29%
E. Net Increase (Decrease) in Fund Balance	(656,156)	(729,188)	(1,385,344)	(1,968,913)	(1,388,070)	(3,356,983)	(1,312,757)	(658,882)	200%	90%
F. Fund Balance										
1) Beginning Fund Balance	3,737,134	2,037,706	5,774,840	3,737,133	2,037,706	5,774,839	1	-	0%	0%
2) Ending Fund Balance	3,080,978	1,308,518	4,389,496	1,768,220	649,636	2,417,856	2,463,879	658,882	66%	50%
2d) Assigned: Excess Property Taxes	2,755,831	-	2,755,831	1,377,916	-	1,377,916	1,377,915	-	50%	50%
2e) Reserved for Lottery Expenditures	-	-	-	-	-	-	-	-	-	-
2f) Reserves:										
Fund 01	325,148	-	325,148	390,306	-	390,306	(65,158)	-	-20%	0%
Fund 17	487,480	-	487,480	487,480	-	487,480	-	-	0%	0%
	3.00%			3.00%			0.00%			

**2016-17 SECOND INTERIM GENERAL FUND 01 AND FUND 08
UNRESTRICTED & RESTRICTED BUDGET SUMMARIES**

Fund & Resource Number, Resource Name			Beginning Balance	Revenues	Expenses	Ending Balance
UNRESTRICTED BUDGETS						
01	1100	Lottery-Unrestricted Portion	21,088	27,604	48,692	-
01	1400	Education Protection Account	-	39,664	39,664	-
RESTRICTED BUDGETS-Federal and State						
01	3010	NCLB-Title I	-	1,172,894	1,172,894	-
01	3025	Title 1-Delinquent	-	95,085	95,085	-
01	3310	Speciql Education-Basic Grant	-	31,964	31,964	-
08	3315	Special Education-Prsch Ent Non Ris	-	41,129	41,129	-
08	3320	Special Education-PreSchool Local Ent Ris	-	41,129	41,129	-
08	3327	Idea Mental Health Alloc Plan	-	382,796	382,796	-
08	3345	Special Education-Preschool Staff Development	-	1,929	1,929	-
01	3385	Special Eduation-Early Intervention Grants	-	62,152	62,152	-
08	3395	Special Education-Alternative Dispute Res	-	36,095	36,095	-
01	4035	Teacher Quality	-	16,780	16,780	-
01	4203	NCLB:T3:Limited English Profcn	-	17,544	17,544	-
01	5630	NCLB:T10:Homeless Chld Ed Grnt	-	183,821	183,821	-
01	5640	Medi-Cal Billing Option	193,163	179,274	352,789	19,648
01	6230	California Clean Energy Jobs Act	55,497	-	55,497	-
01	6300	Lottery-Restricted Portion	1,428	8,084	9,512	-
01	6382	Ca Career Pathways Trust	-	4,504,074	4,504,074	-
01	6387	Career Tech Ed Incentive Grant	-	196,336	196,336	-
01	6500	Special Education-State Apportionment	221,414	5,040,280	5,187,324	74,370
08	6500	Special Education-State Apportionment	98,296	744,044	842,340	-
01	6505	Special Education-Community School Prog	-	745,429	745,429	-
01	6510	Special Education-Infants	85,980	548,749	634,729	-
01	6512	Special Education-Mental Health -ERMH	-	78,000	78,000	-
08	6512	Special Education-Mental Health -ERMH	87,063	400,272	426,609	60,726
01	6515	Special Eduation-Infant Discretionary	-	7,478	7,478	-
08	6520	Spec Ed Project Workability 1	-	141,535	141,535	-
01	6680	TUPE Cnty Technical Assistance	-	41,865	41,865	-
01	6690	Tobacco-Use Prevention Education: Gr 6-12	-	14,068	14,068	-
01	7136	California Regional Environmental Education	-	30,078	30,078	-
01	7338	College eadiness Block Grant	-	75,000	75,000	-
01	7366	Foster Youth Services	-	230,436	230,436	-
01	7690	STRS On Behalf	-	308,251	308,251	-
01	7810	California Regional Environmental Education	-	1,500	1,500	-
01	7823	Multi-Tier Sup Stwide/ (ISABS)	-	25,000	25,000	-
01	8150	On-Going And Routine Maintenance	1,838	374,891	376,729	-

**2016-17 SECOND INTERIM GENERAL FUND 01 AND FUND 08
UNRESTRICTED & RESTRICTED BUDGET SUMMARIES**

Fund & Resource Number, Resource Name		Beginning Balance	Revenues	Expenses	Ending Balance
RESTRICTED BUDGETS-Local					-
01	9011 PG&E Donation	1,241		1,241	-
01	9012 College Night	-	5,000	5,000	-
01	9028 Mock Trial	4,977	8,000	12,977	-
01	9049 Children's Services Network	3,997	-	-	3,997
01	9052 MAA-Medi-Cal Admin	-	-	-	-
08	9052 MAA -Medi-Cal Admin Activities	37,954	20,000	57,954	-
01	9053 Regional Sch Supp And Improvement	22,391	94,670	117,061	-
01	9098 Education Forecast	33,790	10,000	10,000	33,790
01	9100 Creec-La Dept Of Public Works	830		830	-
01	9110 PG&E Fam Sci Nights	934		934	-
01	9120 Larry Peterson Scholarship	5,795	-	5,795	-
01	9121 Oasis Arts-Moca Foundation		25,000	25,000	-
01	9134 So Cal Gas Co Donation	10,048		10,048	-
01	9136 First Five Impact Grant	-	113,848	113,848	-
08	9260 Storycorps Selpa Community Adv	296	-	296	-
01	9280 Attendance Peer Learning Network Grant	2,016	-	2,016	-
01	9382 Marceled Foundation-CTE	18,000		18,000	-
01	9401 Ece Workshops	3,000	9,000	12,000	-
01	9405 Principal Forums	2,000		2,000	-
01	9406 Youth Advocacy Workshop Acct	3,115		3,115	-
01	9408 County Music Program	26	12,300	12,326	-
01	9417 Raising A Reader	27,995	40,000	67,995	-
01	9418 Early Learning For All	-	44,409	44,409	-
01	9490 Creec Conference	2,933		2,933	-
01	9510 California Technology Assistance Project	10,974		10,974	-
01	9515 Peg Access Grant - Public, Education & Govn	20,695	100	20,795	-
01	9535 Discover Bright Futures	692	-	692	-
01	9634 Career Technical Education	230,719	(74,674)	-	156,045
01	9694 Facilities-RDA Funds	22,974	344,342	367,316	-

San Luis Obispo County Office of Education
Multi-Year Projection Summary
For 2016-17 Second Interim

	2016-17 First Interim Budget			2016-17 2nd Interim Budget			2017-18 Projected Budget			2018-19 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	7,012,261	577,303	7,589,564	7,012,261	383,348	7,395,609	7,048,926	383,348	7,432,274	7,035,666	383,348	7,419,014
2) Federal Revenue	-	2,071,277	2,071,277	-	2,105,646	2,105,646	-	2,082,158	2,082,158	-	2,080,986	2,080,986
3) Other State Revenue	209,194	7,365,279	7,574,473	388,985	7,445,121	7,834,106	187,526	3,304,399	3,491,925	189,845	3,423,756	3,613,601
4) Other Local Revenue	3,078,325	4,928,423	8,006,748	2,843,832	5,090,702	7,934,534	3,564,821	5,533,824	9,098,645	4,300,000	5,917,528	10,217,528
5) TOTAL REVENUES	10,299,780	14,942,282	25,242,062	10,245,078	15,024,817	25,269,895	10,801,273	11,303,729	22,105,002	11,525,511	11,805,618	23,331,129
B. Expenditures												
1) Certificated Salaries	2,245,404	3,663,567	5,908,971	2,307,796	3,633,632	5,941,428	1,844,743	3,480,047	5,324,790	1,909,309	3,563,214	5,472,523
2) Classified Salaries	3,856,100	2,236,186	6,092,286	3,924,662	2,255,568	6,180,230	3,951,640	2,247,421	6,199,061	4,070,189	2,314,843	6,385,032
3) Employee Benefits	2,163,945	2,607,160	4,771,105	2,186,449	2,550,888	4,737,337	2,099,057	2,654,813	4,753,870	2,300,000	2,862,017	5,162,017
4) Books and Supplies	545,264	316,694	861,958	506,385	449,028	955,413	510,000	369,532	879,532	515,000	361,368	876,368
5) Services & Other Operating Expenses	2,522,180	5,524,260	8,046,440	2,842,718	5,760,264	8,602,982	2,700,000	2,144,393	4,844,393	2,725,000	2,157,595	4,882,595
6) Capital Outlay	55,000	794,438	849,438	30,000	460,378	490,378	30,000	14,689	44,689	30,000	14,689	44,689
7) Other Outgo	(1,493,949)	355,778	355,778	1,377,916	774,197	2,152,113	-	424,075	424,075	-	424,075	424,075
8) Indirect Costs							(1,173,636)	1,073,636	(100,000)	(1,177,456)	1,072,456	(105,000)
9) Other Adjustments												
9) TOTAL EXPENDITURES	9,893,944	16,895,588	26,789,532	11,685,296	17,278,141	28,963,437	9,961,804	12,408,606	22,370,410	10,372,042	12,770,257	23,142,299
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	405,836	(1,953,306)	(1,547,470)	(1,440,218)	(2,253,324)	(3,693,542)	839,469	(1,104,877)	(265,408)	1,153,469	(964,639)	188,830
D. Other Financing Sources/Uses												
a) Transfers In	460,140		460,140	617,099		617,099	310,000		310,000	310,000		310,000
b) Transfers Out	238,014	60,000	298,014	220,540	60,000	280,540	227,156	60,000	287,156	235,000	60,000	295,000
3) Contributions	(1,284,118)	1,284,118	-	(925,254)	925,254	-	(1,118,616)	1,118,616	-	(1,134,977)	1,134,977	-
4) Total Finances & Uses	(1,061,992)	1,224,118	162,126	(528,695)	865,254	336,559	(1,035,772)	1,038,616	22,844	(1,059,977)	1,074,977	15,000
E. Net Increase (Decrease) in Fund Balance	(656,156)	(729,188)	(1,385,344)	(1,968,913)	(1,388,070)	(3,356,983)	(196,303)	(46,261)	(242,564)	93,492	110,338	203,830
F. Fund Balance												
1) Beginning Fund Balance	3,737,133	2,037,706	5,774,839	3,737,133	2,037,706	5,774,839	1,768,220	649,636	2,417,856	1,571,917	603,375	2,175,292
2) Ending Fund Balance	3,080,977	1,308,518	4,389,495	1,768,220	649,636	2,417,856	1,571,917	603,375	2,175,292	1,665,409	713,713	2,379,122
2d) Assigned: Excess Property Taxes	2,755,831			1,377,916			1,377,916			1,377,916		
2e) Reserved for Lottery Expenditures	-			-			-			-		
2f) Reserves:												
Fund 01	325,148			390,306			194,003			-		
Fund 17	487,480			487,480			487,480			287,494		
	3.00%			3.00%			3.01%			3.31%		

BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard *(See Attachment A)* and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. ADA projections for SLOCOE's student programs have been reduced to reflect declining enrollment. The **2016-17 Second Interim Report** certifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current and two subsequent fiscal years, **if expenditure and contribution reductions are fully realized.**

2016-17

- COLA 0.00% *(See Attachment B)*
- County-Wide ADA: 33,223.42
- Pupil-Driven ADA:
 - Community School 89.70 *(Increased from 87.70 ADA at First Interim)*
 - Court School 33.53 *(Decreased from 35.36 ADA at First Interim-additional class added in March)*
- STRS Employer Rate **12.58%**
- PERS Employer Rate **13.888%**
- One-Time Discretionary Funds-\$214.00 per ADA
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785

Other changes to revenues include:

- Reduced LCFF sources by \$3,785,497 to reflect excess property taxes that will be returned to County Government in fiscal year 2018-19
- Increased Other State Revenues to reflect by \$180,000 to reflect one-time California Classified School Employee Credentialing funding received in 2016-17
- Reduced Unrestricted Interagency fees, and Local Revenues to reflect current contracts and services
- Increased Restricted Interagency fees and Local Revenues to reflect updated contracted services
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Increased Contributions to Community School Programs and RSP Special Education, Rancho El Chorro, and ETC
- Interfund Transfer from Fund 20 to Fund 01 to cover "pay-as-you-go" unrestricted OPEB expenditures
- Restricted Contribution from QZAB funds to Unrestricted to offset negative ending fund balance

Other expenditure projections include:

- Certificated salaries were revised as follows:
 - Unrestricted Certificated salaries increased to reflect changes in instructional, pupil support, and administrative support due to coding changes, and step increases
 - Restricted Certificated salaries decreased per funding changes
- Classified salaries were revised as follows:
 - Unrestricted Administrative salaries were increased by \$50,000 as a reserve for Early Notification of Retirement bonuses; Clerical salaries were increased to cover temporary positions
 - Restricted classified salaries were adjusted to reflect current salaries
- Unrestricted and Restricted Employee Benefits were decreased per current salaries
- Unrestricted Materials and Supplies were decreased; Restricted Materials and Supplies were increased to reflect revisions in grant funding

- Unrestricted other services was increased to reflect increased administrative consulting contracts and credentialing services; restricted services was increased to reflect budget changes in the Career Pathways Grant
- Unrestricted Capital Outlay was reduced; Restricted Capital Outlay for Career Pathways was reallocated to consulting services expenditures
- Decreased Indirect Cost revenues to reflect reduced expenditures; Increased Other Outgo to reflect 50% expenditure for 2015-16 Excess Property Taxes.
- Reduced transfers out to reflect decreases in Preschool Programs expenditures

2017-18

- COLA **1.48%** (*See Attachment C*)- Increased from 1.11% at First Interim
- County-Wide ADA: 33,223.42- **No Growth**
- Pupil-Driven ADA: Community School 80.73 (10.00% decline from 2016-17) Court School 41.00
- Increased LCFF total revenues by \$96,630 to reflect COLA increases
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **12.58% to 14.43%**
- Increased **PERS** Employer Rate from **13.88% to 15.80%** - Increased from 15.50% at First Interim
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785

Other changes to revenues include:

- Reduced LCFF sources by \$3,785,497 to reflect excess property taxes that will be returned to County Government in fiscal year 2018-19
- Reduced Federal Entitlements by 10% to reflect decrease in Federal funding
- Decreased Other State Revenues to reflect one-time Career Pathways grant funding received in 2016-17; reduced one-time discretionary funds to \$48.00 per ADA
- Decreased lottery funds by 10% for both restricted and unrestricted, as the result of declining Community School ADA
- Projected increases to local revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Reduced contributions to Alternative Education Programs and RSP based on expenditure reductions
- Reduced contributions to ETC and Rancho El Chorro to reflect future program generated revenues
- Interfund Transfer from Fund 20 to Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures

Other expenditure projections include:

- Decreased Indirect Cost due to reduced expenditures
- Increased transfer out to Child Development Fund 12 based on current program expenditures
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.72%
- Reduced other outgo, object 7299 to reflect change in booking excess property tax expenditures. (*Expenditure will be booked once Excess Property Taxes have been refunded*)
- Staffing ratios adjusted to student enrollment and funding allocations:
 - Reduced Certificated staffing by 4.0 FTE's, Administrative & Pupil Support 2.85 FTE's, and Clerical Support 1.75 FTE's in Community School programs, a total decrease of \$861,963.00
 - Reduced \$183,627 in RSP Alternative Education Programs
 - Reduced \$85,980 in Special Education Infant Programs

2018-19

- COLA **2.40%** (*See Attachment C*)- *Decreased from 2.42% at First Interim*
- County-Wide ADA: 33,223.42- **No Growth**
- Pupil-Driven ADA: Community School 72.66 (10.00% decline from 2017-18) Court School 41.00
- Decreased LCFF total revenues by \$13,260 to reflect COLA decreases and declining ADA
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **14.43% to 16.28%**
- Increased **PERS** Employer Rate from **15.80% to 18.70%**- *Increased from 17.10% at First Interim*
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.

Other changes to revenues include:

- Reduced LCFF sources by \$3,798,757 to reflect excess property taxes that will be returned to County Government in fiscal year 2019-20
- Reduced Federal Entitlements by 10% to reflect decrease in Federal funding
- Reduced Other State Revenues by \$180,000 for One-Time Classified Credentialing Grant
- Decreased lottery funds by 10% for both restricted and unrestricted, as the result of declining Community School ADA.
- Projected increases to local revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Interfund Transfer from Fund 20 to Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures
- Adjusted contributions to restricted programs to cover step and column and other program expenditures

Other expenditure projections include:

- Decreased Indirect Cost due to reduced expenditures
- Increased transfer out to Child Development Fund 12 based on current program expenditures
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.92%
- Reduced Consulting Services by \$180,000 to reflect one-time Classified Credentialing expenditures
- Other outgo, object 7299, excess property tax expenditure has not been included
(*Expenditure will be booked once Excess Property Taxes have been refunded*)
- Staffing ratios adjusted to student enrollment

GENERAL FUND REVENUES, 2016-17 SECOND INTERIM BUDGET

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices. This formula is a two-part formula with funding for constitutional oversight responsibilities, as well as instructional activities. The funding for county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at 0.00% for **2016-17**. County-wide attendance projection remains at 33,223.42 ADA. LCFF calculations for the 2016-17 County Operations Grant is **\$4,118,630**.

The second part of the funding is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. Fiscal Year 2016-17 Second Interim revised ADA projections for County Community School and Juvenile Court School have been projected at 89.70 and 33.53 respectively. LCFF funding calculations for the 2016-7 Pupil-Driven Grants total **\$2,016,881**, and have not been adjusted since First Interim.

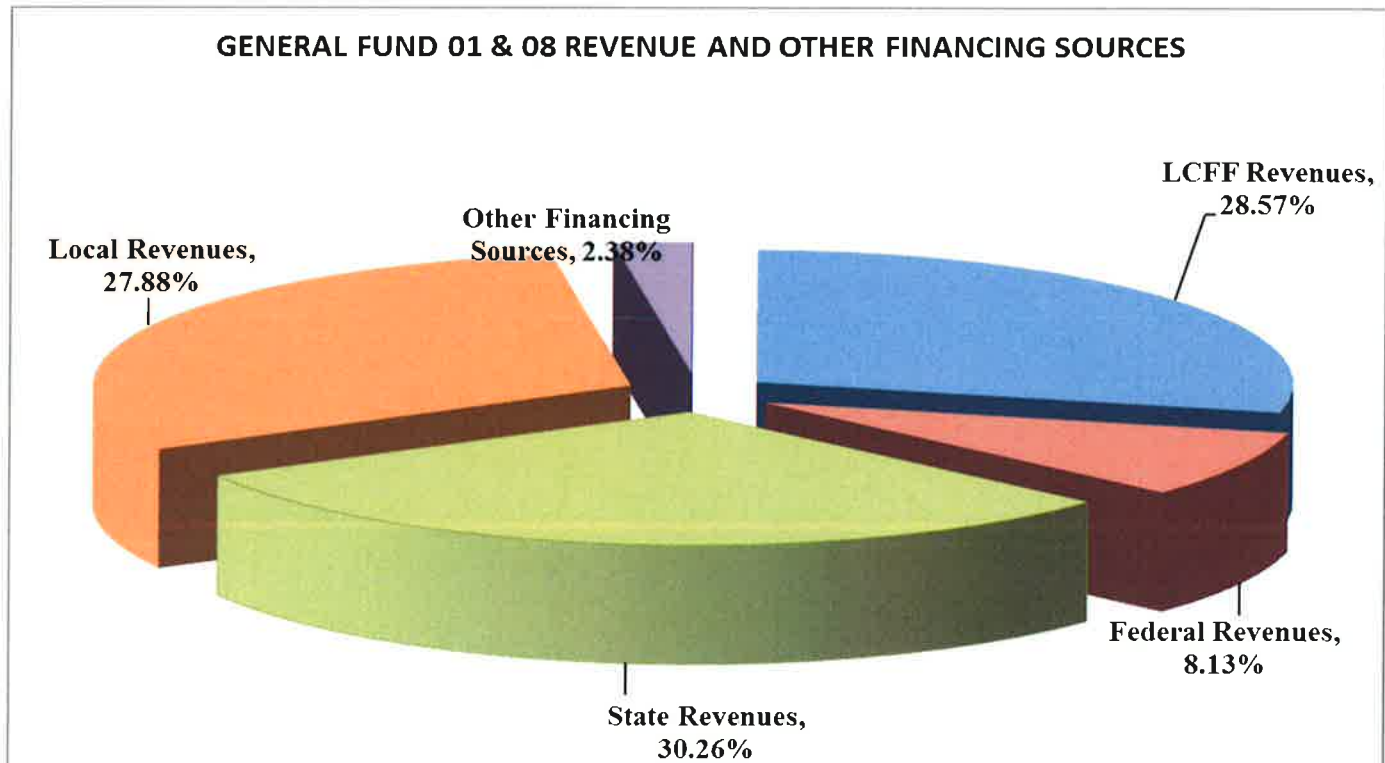
Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **\$816,785**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not spendable by SLOCOE.

Estimated 2016-17 excess property tax revenues in the amount of \$3,882,128 have been subtracted from current year LCFF revenues sources and will be budgeted as an expenditure item in object 7299 in the subsequent fiscal year Second Interim Budget Report.

Fifty percent (50%) of prior year excess property taxes in the amount of \$1,377,916 has been refunded back to County Government. The remaining 50% has been reserved in the fund balance and will be refunded by year end.

SLOCOE categorizes its General Fund revenue into five sources:

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



Other Revenue Highlights are as follows:

- Restricted Property Tax Transfers were adjusted.
- Unrestricted State Revenues increased by \$180,000 to reflect one-time Classified Credentialing Grant
- Other Local Revenues were decreased to reflect changes in fees and contracts, donations, interest, and other miscellaneous revenue sources.
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:
 - Alternative Education \$1,187,570
 - Education Technology Center (ETC) 299,103
 - Rancho El Chorro (REC) 150,771
 - Routine Restricted Maintenance 374,891
 - Special Education for Alternative Education 566,077
- A one-time contribution from restricted Qualified Zone Academy Bond (QZAB) funds to the unrestricted General Fund 01 has been budgeted in the amount of \$530,000. This contribution will help offset the loss of revenues due to declining enrollment in 2016-17.

GENERAL FUND EXPENDITURES, 2015-16 SECOND INTERIM BUDGET

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

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

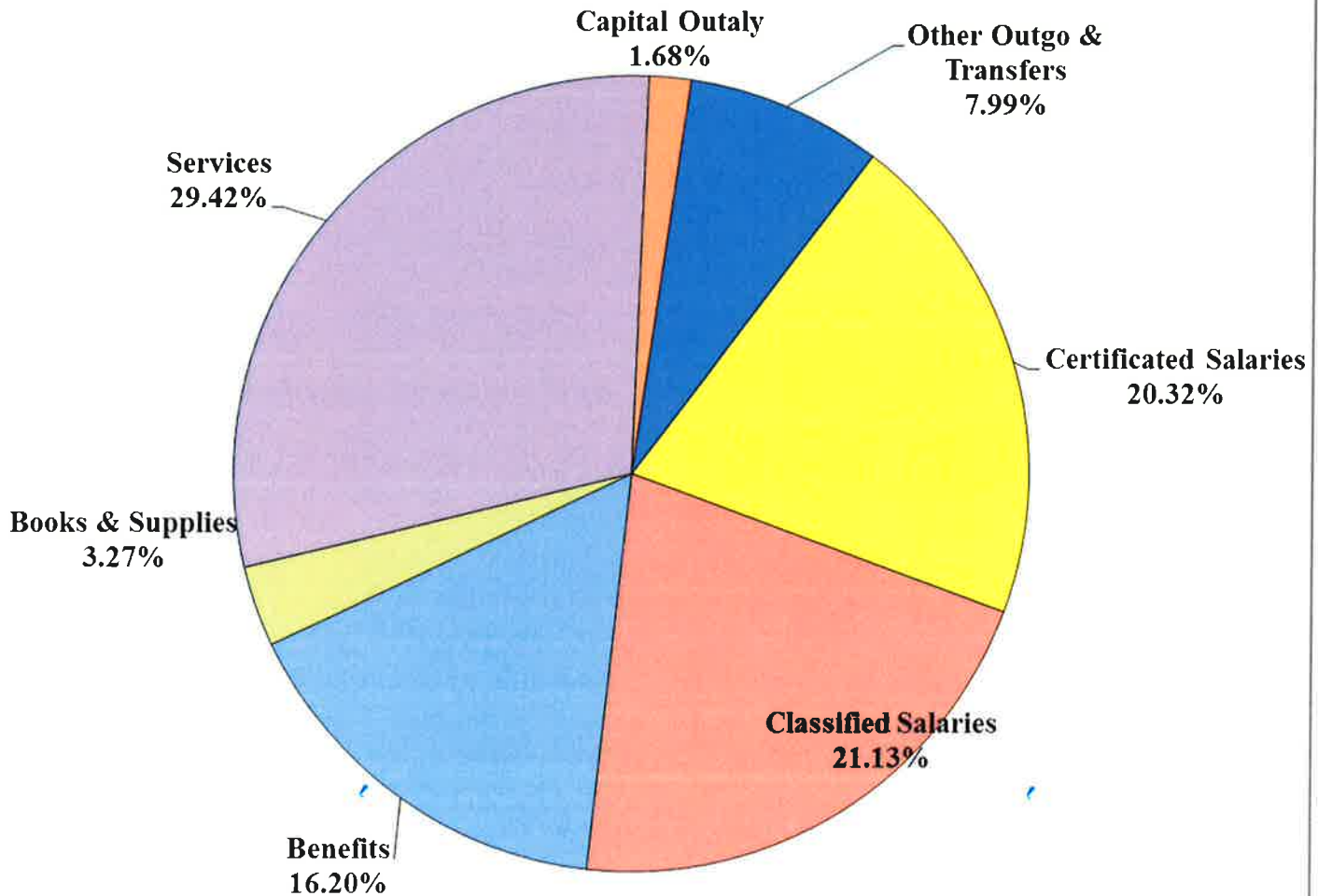
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

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

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

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

**GENERAL FUND 01 & 08 EXPENDITURES AND OTHER OUTGO,
UNRESTRICTED AND RESTRICTED**



Other Expenditure Highlights are as follows:

- Expenditures have been revised to reflect the most current projections for certificated and classified salary and benefits.
- Unrestricted expenditures for books and supplies were reduced by \$38,879. Restricted expenditures for curriculum, books and supplies were increased by \$132,334 in SELPA/Special Education Programs, and other local grants.
- Expenditures for services and other operating expenditures were revised as follows to reflect the most recent expenditure projections:
 - Unrestricted expenditures were reduced for travel and conference, dues and memberships. Utilities were increased, and consulting services were increased to reflect new grants.
 - Restricted expenditures were increased for sub agreements, travel and conference, and dues and memberships. Consulting services was increased to reflect new grants and shifting expenditures from capital outlay.
- Unrestricted capital outlay expenditures were decreased. Restricted capital outlay expenditures for Career Pathways were reduced and reallocated to consulting services.
- The interfund transfer to the Child Development Fund was decreased by \$17,474 due to increased revenue projections.

Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for all staff. This budget does not include any additional dollars for unsettled negotiations.

Post Retiree Benefits Liability

The SLOCOE commissioned an actuarial study of post-retiree benefit liability for the 2016-17 fiscal year. Based on the results of this study, SLOCOE continues to use a combination of “pay-as-you-go” and interest income to finance the obligation. The recent increases in health and welfare expenses serve as a reminder that this plan depends on stable interest rates and medical costs.

ENDING FUND BALANCE AND RESERVES

Revenues that have not been expended during a budget year are carried over into the subsequent fiscal year and identified as the “Net Ending Balance.” The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

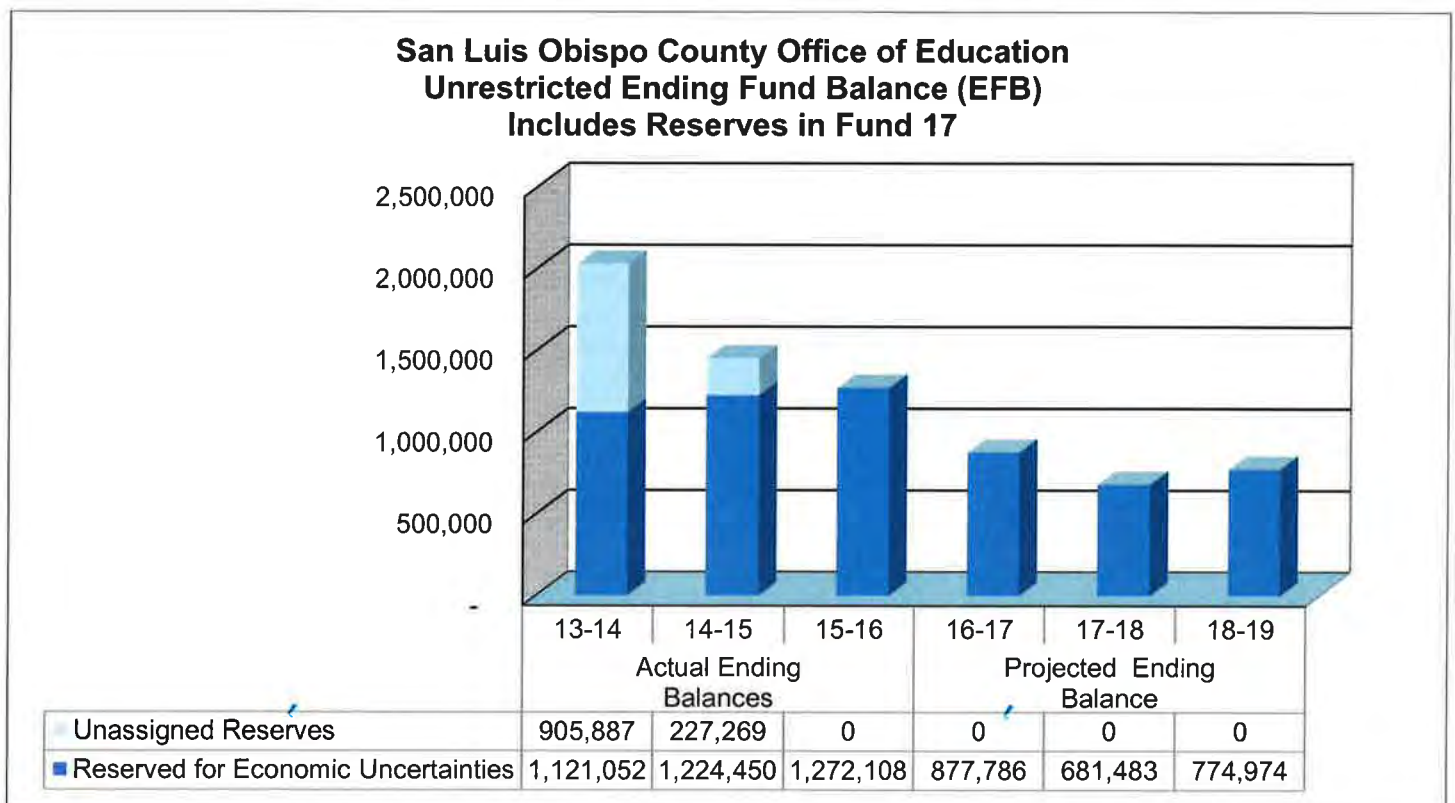
Included within the projected Net Ending Balance is a “Reserve for Economic Uncertainties,” which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state’s minimum reserve requirement for San Luis Obispo County Office of Education is three percent (3%) of the total General Fund expenditures. The County Superintendent’s stated objective, however, is to maintain a five percent (5%) reserve level.

The Reserve for Economic Uncertainties meets the State required reserve level of three percent (3%) of budgeted expenditures in the current and two subsequent fiscal years. The Superintendent’s stated objective of maintaining a five percent (5%) reserve, however, is not met in the current or two subsequent fiscal years. Reserve level requirements are based on the total General Fund 01 and Fund 08 restricted and unrestricted expenditures and transfers out.

In order to meet the required 3% reserve, a **one-time** contribution from restricted Qualified Zone Academy Bond (QZAB) funds to the unrestricted General Fund 01 has been budgeted in the amount of \$530,000. This contribution will help offset the loss of revenues due to declining enrollment in 2016-17.

The chart titled, “Unrestricted Ending Fund Balance,” shows a multi-year comparative of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.

The budget shows the ability of SLOCOE to meet is **2016-17** fiscal year financial obligations and the subsequent two fiscal years, dependent on the level of actual LCFF state funding.



CASH FLOW

The SLOCOE maintains a positive cash flow, and is able to meet all obligations in the current budget and two subsequent years, **if expenditure reductions are implemented as planned and revenue projections are fully realized.**

OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund

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

Fund 10	2016-17 First Interim	2016-17 Second Interim	Net Change
Revenues:			
Federal Revenues	6,397,284	6,397,284	-
Other State Revenues	7,835,350	7,565,224	(270,126.00)
Other Local Revenues	-	-	-
	<u>\$ 14,232,634</u>	<u>\$ 13,962,508</u>	<u>\$ (270,126)</u>
Expenditures:			
Other Outgo	14,232,634	14,070,596	(162,038)
Net	<u>\$ -</u>	<u>\$ (108,088)</u>	<u>\$ (108,088)</u>
Total, Net Fund Balance Increase/Decrease			\$ 108,088

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The programs include 9 State Preschool classes at 6 locations, 2 universal preschool classes operated with funding from the San Luis Obispo County First 5 Commission, and 3 extended day programs which are funded with First 5 support.

Fund 12	2016-17 First Interim	2016-17 Second Interim	Net Change
Revenues:			
Federal Revenues	39,415	39,415	-
Other State Revenues	870,222	868,773	(1,449)
Other Local Revenues	\$ 420,769	\$ 422,226	1,457
Transfers In/Sources	\$ 220,540	\$ 220,540	-
	<u>\$1,550,946</u>	<u>\$ 1,550,954</u>	<u>\$ 8</u>
Expenditures:			
Certificated Salaries	433,710	420,612	13,098
Classified Salaries	351,411	356,471	(5,060)
Employee Benefits	392,587	372,738	19,849
Books & Supplies	73,904	77,164	(3,260)
Operating/Services	229,438	236,599	(7,161)
Other Outgo	96,444	96,444	-
	<u>\$1,577,494</u>	<u>\$ 1,560,028</u>	<u>\$ 17,466</u>
Total, Net Fund Balance Increase/Decrease			\$ 17,474

Fund 16 – Forest Reserve Fund

This fund records revenue received from the federal government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2015-16.

Fund 16	2016-17 First Interim	2016-17 Second Interim	Net Change
Revenues:			
Federal Revenues	-	-	-
	\$ -	\$ -	\$ -
Expenditures:			
Other Outgo/Tranfers Out	-	-	-
	\$ -	\$ -	\$ -
Total, Net Fund Balance Increase/Decrease			\$ -

Fund 17 – Special Reserve Fund (Non-capital outlay)

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

Fund 17	2016-17 First Interim	2016-17 Second Interim	Net Change
Revenues:			
Other Local Revenues	2,000	2,000	-
	\$ 2,000	\$ 2,000	\$ -
Expenditures:			
Other Outgo/Tranfers Out	2,000	2,000	-
	\$ 2,000	\$ 2,000	\$ -
Total, Net Fund Balance Increase/Decrease			\$ -

Fund 20 – Retiree Health Benefits Fund

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

Fund 20	2016-17 First Interim	2016-17 Second Interim	Net Change
Revenues:			
Other Local Revenues	9,000	9,000	-
	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ -</u>
Expenditures:			
Other Outgo/Tranfers Out	454,140	611,099	(156,959)
	<u>\$ 454,140</u>	<u>\$ 611,099</u>	<u>\$ (156,959)</u>
Total, Net Fund Balance Increase/Decrease			\$ (156,959)

Fund 40 – Special Reserve Fund (Capital Outlay)

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

Fund 40	2016-17 First Interim	2016-17 Second Interim	Net Change
Revenues:			
Other Local Revenues	4,000	4,000	-
Transfers In/Sources	60,000	60,000	-
	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ -</u>
Expenditures:			
Books & Supplies	\$ 6,000	\$ 6,000	\$ -
Capital Outlay	\$ 746,102	\$ 887,989	\$ (141,887)
Other Outgo/Tranfers Out	4,000	4,000	-
	<u>\$ 756,102</u>	<u>\$ 897,989</u>	<u>\$ (141,887)</u>
Total, Net Fund Balance Increase/Decrease			\$ (141,887)

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

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

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student Engagement
- Support transitions for all students, including foster and homeless youth
- Increase parent involvement

SLOCOE's LCAP includes maintaining small class sizes with an adult/student ratio of less than 10:1, increasing opportunities for Project-Based Learning (PBL); maintaining secure and safe campuses and maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; increasing the use of technology for students and staff.

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

- Professional Development provided in the areas of Mathematical Practices, Depth of Knowledge, and Blooms Taxonomy; the new ELD standards were introduced.
- Staffing levels were maintained above the base level.
- Technology needs have been surveyed and bandwidth increased.
- Chronic absentee rate has decreased.

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

FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. In order for the fund balance to support a 3% reserve for economic uncertainty over the next two years, expenditures will need to be adjusted, based on current enrollment and revenue projections.

The SLOCOE staff is pleased to present this narrative and budget for your consideration.

SSC School District and Charter School Financial Projection Dashboard 2017-18 Governor's Proposed State Budget

This version of SSC's Financial Projection Dashboard is based on the 2017-18 Governor's Proposed State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Initial Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 1.48%	\$105	\$106	\$110	\$127
2017-18 Base Grants	\$7,188	\$7,295	\$7,513	\$8,705

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,188	\$7,295	\$7,513	\$8,705
Adjustment Factors	10.4% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$748	-	-	\$226
2017-18 Adjusted Base Grants	\$7,936	\$7,295	\$7,513	\$8,931
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
LCFF Planning Factors	SSC Simulator	SSC Simulator	SSC Simulator ¹	SSC Simulator ¹	SSC Simulator ¹
SSC Gap Funding Percentage	55.28%	23.67%	34.42%	35.88%	37.32%
Department of Finance Gap Funding Percentage	55.28%	23.67%	53.85%	68.94%	100.00%
Gap Funding Percentage (May Revise)	54.84%	-	-	-	-

PLANNING FACTORS					
Factor	2016-17	2017-18	2018-19	2019-20	2020-21
Statutory COLA	0.00%	1.48%	2.40%	2.53%	2.66%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.48%	2.40%	2.53%	2.66%
California CPI	2.37%	2.72%	2.92%	2.60%	2.73%
California Lottery	Base per ADA	\$144	\$144	\$144	\$144
	Proposition 20 per ADA	\$45	\$45	\$45	\$45
One-Time Discretionary Funds per ADA	\$214	\$48	-	-	-
Interest Rate for Ten-Year Treasuries	2.20%	2.50%	2.70%	2.90%	2.80%
CalPERS Employer Rate (projected)	13.888%	15.8%	18.7%	21.6%	24.9%
CalSTRS Employer Rate (statutory)	12.58%	14.43%	16.28%	18.13%	19.10%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan ¹
The greater of 5% or \$66,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$66,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

¹ District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration grant dollars.

Enter County Code : 40

Countywide ADA : 33,223.42

County Name : SAN LUIS OBISPO

Districts : 10

2016-17 Second Interim

0.00%

LCFF Grant Section FOR FISCAL YEAR 2016-17

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 71.32	30,000.00	\$ 2,139,600	
30,000 60,000	\$ 61.13	3,223.42	\$ 197,048	
60,000 140,000	\$ 50.94	-	\$ -	
140,000 "+"	\$ 40.75	-	\$ -	
				\$ 2,336,648

District Section

\$ 111,374.00	10 districts	\$ 1,113,740
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Base Section

\$ 668,242.25	\$ 668,242
---------------	------------

County Operations Grant Total

\$ 4,118,630	[A]
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Pupil Driven Grants - BASED ON 15-16 Actuals less current trend decrease of 29%

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,408,375
Base Grant	\$ 11,428.55	89.70	\$ 1,025,141	Total Supplemental \$ 427,486
Supplemental (35%)	\$ 3,999.99			Total Concentration \$ 181,020
Estimated ELL / FRM %	81.76%	73.34	\$ 293,354	
Concentration	31.76%	28.49	\$ 113,955	
				\$ 1,432,450

Court Schoo 39664

Base Grant	\$ 11,428.55	33.53	\$ 383,234	ADDED NEW CLASS 16-17 eff March
Supplemental (35%)	\$ 3,999.99			
Estimated E (2,729,271)	100.00%	33.53	\$ 134,132	
Concentration	50.00%	16.77	\$ 67,066	
				\$ 584,431

Pupil Driven Grants Total

\$ 2,016,881	[B]
--------------	-----

Subtotal Local Control Funding Formula Grant Target

\$ 6,135,511	[F] = [A + B + E]
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Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (3,882,128)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		\$ 6,952,296	[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 33,223.42

County Name : SAN LUIS OBISPO

Districts : 10

2016-17 Second Interim

1.48%

LCFF Grant Section FOR FISCAL YEAR 2017-18

County Operations Grant

ADA Section

ADA Ranges		Rate	Countywide ADA		Funding	Totals
0	30,000	\$ 72.38	30,000.00	\$	2,171,400	
30,000	60,000	\$ 62.03	3,223.42	\$	199,949	
60,000	140,000	\$ 51.69	-	\$	-	
140,000	"+"	\$ 41.35	-	\$	-	
						\$ 2,371,349

District Section

\$ 113,022.34	10 districts	\$ 1,130,223
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Base Section

\$ 678,132.24		\$ 678,132
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County Operations Grant Total

\$ 4,179,704	[A]
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Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals									
Community School Grant				<table><tr><td>Total Base</td><td>\$</td><td>1,411,787</td></tr><tr><td>Total Supplemental</td><td>\$</td><td>443,856</td></tr><tr><td>Total Concentration</td><td>\$</td><td>196,794</td></tr></table>	Total Base	\$	1,411,787	Total Supplemental	\$	443,856	Total Concentration	\$	196,794
Total Base	\$	1,411,787											
Total Supplemental	\$	443,856											
Total Concentration	\$	196,794											
Base Grant	\$ 11,597.69	80.73	\$ 936,282										
Supplemental (35%)	\$ 4,059.19												
Estimated ELL / FRM %	84.66%	68.35	\$ 277,429										
Concentration	34.66%	27.98	\$ 113,580										
				\$ 1,327,291									
Court School Grant													
Base Grant	\$ 11,597.69	41.00	\$ 475,505	ADDED NEW CLASS FROM 16-17 FOR FULL YEAR									
Supplemental (35%)	\$ 4,059.19												
Estimated ELL / FRM %	100.00%	41.00	\$ 166,427										
Concentration	50.00%	20.50	\$ 83,213										
				\$ 725,145									
Pupil Driven Grants Total				\$ 2,052,437 [B]									
Subtotal Local Control Funding Formula Grant Target				\$ 6,232,141 [F] = [A + B + E]									

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (3,785,497)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		\$ 7,048,926	[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 33,223.42

County Name : SAN LUIS OBISPO

Districts : 10

2016-17 Second Interim

2.40%

LCFF Grant Section FOR FISCAL YEAR 2018-19

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 74.12	30,000.00	\$ 2,223,600	
30,000 60,000	\$ 63.52	3,223.42	\$ 204,752	
60,000 140,000	\$ 52.93	-	\$ -	
140,000 "+"	\$ 42.34	-	\$ -	
			\$	2,428,352

District Section

\$ 114,046.98	10 districts	\$	1,140,470
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Base Section

\$ 684,280.06	\$	684,280
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County Operations Grant Total

\$	4,253,101	[A]
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Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 11,876.03	72.66	\$ 862,877	Total Base \$ 1,349,794
Supplemental (35%)	\$ 4,156.61			Total Supplemental \$ 426,100
Estimated ELL / FRM %	84.66%	61.51	\$ 255,679	Total Concentration \$ 189,886
Concentration	34.66%	25.18	\$ 104,676	
			\$	1,223,231
Court School Grant				
Base Grant	\$ 11,876.03	41.00	\$ 486,917	ADDED NEW CLASS FROM 16-17 FOR FULL YEAR
Supplemental (35%)	\$ 4,156.61			
Estimated ELL / FRM %	100.00%	41.00	\$ 170,421	
Concentration	50.00%	20.50	\$ 85,211	
			\$	742,549
Pupil Driven Grants Total			\$	1,965,780 [B]
Subtotal Local Control Funding Formula Grant Target			\$	6,218,881 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (3,798,757)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$	816,785	
Less: ROP paid with taxes	\$	-	
H-to-S Transportation	\$	-	
TIIG	\$	-	
Guaranteed Minimum State Aid	\$	816,785	[P]
Add-On to Guarantee Minimum State Aid	\$	816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding	\$	7,035,666	[R] = [K + Q]

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____
County Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: _____

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Melissa Abbey

Telephone: (805) 782-7212

Title: Director of Fiscal Services

E-mail: mabbey@slocoe.org

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.

CRITERIA 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 first interim.		X

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
		• 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• 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?		X

ADDITIONAL 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?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
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?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	8,115,789.00	7,589,564.00	13,054,528.68	7,395,609.00	(193,955.00)	-2.6%
2) Federal Revenue		8100-8299	1,793,128.00	2,071,277.00	356,711.71	2,105,646.00	34,369.00	1.7%
3) Other State Revenue		8300-8599	5,933,434.00	7,574,473.00	6,587,239.97	7,834,106.00	259,633.00	3.4%
4) Other Local Revenue		8600-8799	7,493,483.00	8,006,747.93	968,183.65	7,934,533.93	(72,214.00)	-0.9%
5) TOTAL, REVENUES			23,335,834.00	25,242,061.93	20,966,664.01	25,269,894.93		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,659,652.00	5,908,971.20	3,294,817.23	5,941,428.10	(32,456.90)	-0.5%
2) Classified Salaries		2000-2999	6,129,176.00	6,092,286.00	3,462,958.20	6,180,230.00	(87,944.00)	-1.4%
3) Employee Benefits		3000-3999	4,813,732.00	4,771,105.00	2,259,125.82	4,737,337.00	33,768.00	0.7%
4) Books and Supplies		4000-4999	719,684.00	861,958.00	305,807.67	955,413.00	(93,455.00)	-10.8%
5) Services and Other Operating Expenditures		5000-5999	5,427,110.00	8,046,439.70	2,001,812.89	8,602,981.70	(556,542.00)	-6.9%
6) Capital Outlay		6000-6999	708,342.00	849,438.00	12,874.42	490,378.00	359,060.00	42.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	333,440.00	355,778.00	1,773,010.50	2,152,113.18	(1,796,335.18)	-504.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(103,444.00)	(96,444.00)	(9,124.63)	(96,444.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			23,687,692.00	26,789,531.90	13,101,282.10	28,963,436.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(351,858.00)	(1,547,469.97)	7,865,381.91	(3,693,542.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	460,140.00	236,086.02	617,099.00	156,959.00	34.1%
b) Transfers Out		7600-7629	388,772.00	298,014.00	0.00	280,540.00	17,474.00	5.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(373,772.00)	162,126.00	236,086.02	336,559.00		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(725,630.00)	(1,385,343.97)	8,101,467.93	(3,356,983.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,774,841.18	5,774,841.18		5,774,841.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,774,841.18	5,774,841.18		5,774,841.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,774,841.18	5,774,841.18		5,774,841.18		
2) Ending Balance, June 30 (E + F1e)			5,049,211.18	4,389,497.21		2,417,858.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,750.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,043,279.38	1,308,519.39		649,637.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,782,618.84	2,755,831.00		1,377,916.00		
15-16 Excess Property Taxes	0000	9780	2,755,831.00					
Reserved for Lottery Expenditures	1100	9780	26,787.84					
15-16 Excess Property Tax-50% balan	0000	9780		2,755,831.00				
15-16 Excess Property Taxes-50% Bal	0000	9780				1,377,916.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	288,879.56	299,397.56		390,305.56		
Unassigned/Unappropriated Amount		9790	(65,566.60)	(0.74)		(0.74)		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	816,785.00	816,785.00	449,235.00	816,785.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	39,664.00	39,664.00	16,261.00	39,664.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	(2,610,679.00)	(3,708,717.00)	69,359.38	(3,708,717.00)	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	18,867,880.00	19,741,956.00	11,776,894.60	19,741,956.00	0.00	0.0%
Unsecured Roll Taxes		8042	428,698.00	465,340.00	435,889.31	465,340.00	0.00	0.0%
Prior Years' Taxes		8043	(3,175.00)	(16,477.00)	1,557.63	(16,477.00)	0.00	0.0%
Supplemental Taxes		8044	419,000.00	527,153.00	355,666.32	527,153.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	64,390.00	73,439.00	214,052.44	73,439.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,022,563.00	17,939,143.00	13,318,915.68	17,939,143.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,906,774.00)	(10,349,579.00)	(264,387.00)	(10,543,534.00)	(193,955.00)	1.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,115,789.00	7,589,564.00	13,054,528.68	7,395,609.00	(193,955.00)	-2.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	31,964.00	31,964.00	0.00	31,964.00	0.00	0.0%
Special Education Discretionary Grants		8182	565,526.00	565,526.00	29,922.00	565,243.00	(283.00)	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	312,440.00	334,778.00	169,737.50	358,102.00	23,324.00	7.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	590,478.00	821,214.00	90,211.99	821,732.00	518.00	0.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	93,049.00	95,085.00	33,030.14	95,085.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	16,923.00	16,793.00	6,811.00	16,780.00	(13.00)	-0.1%

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NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	12,445.00	10,604.00	4,684.34	10,604.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	170,303.00	195,313.00	22,314.74	206,136.00	10,823.00	5.5%
TOTAL, FEDERAL REVENUE			1,793,128.00	2,071,277.00	356,711.71	2,105,646.00	34,369.00	1.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	852,911.00	852,911.00	0.00	852,911.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(4.00)	4.00	4.00	New
All Other State Apportionments - Current Year	All Other	8311	536,367.00	535,764.00	294,671.00	535,764.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	100,000.00	100,000.00	78,779.00	100,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	28,500.00	35,688.00	15,432.52	35,688.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	163,532.00	196,336.00	196,336.00	196,336.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	60,000.00	51,568.00	7,374.00	55,933.00	4,365.00	8.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,192,124.00	5,802,206.00	5,994,651.45	6,057,470.00	255,264.00	4.4%
TOTAL, OTHER STATE REVENUE			5,933,434.00	7,574,473.00	6,587,239.97	7,834,106.00	259,633.00	3.4%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	344,342.00	344,342.00	6,920.00	344,342.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	3,279.00	3,278.75	3,279.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	38,909.00	38,909.00	20,975.50	36,159.00	(2,750.00)	-7.1%
All Other Sales		8639	24,186.00	24,186.00	625.81	24,186.00	0.00	0.0%
Leases and Rentals		8650	76,500.00	64,240.00	31,806.85	64,240.00	0.00	0.0%
Interest		8660	45,000.00	49,338.00	32,878.14	57,296.00	7,958.00	16.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,006,745.00	1,383,326.00	390,916.16	1,383,064.00	(262.00)	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,507,228.00	1,360,688.00	309,219.02	1,315,168.00	(45,520.00)	-3.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	330,573.00	618,439.93	171,563.42	482,316.93	(136,123.00)	-22.0%
Tuition		8710	4,120,000.00	4,120,000.00	0.00	4,224,483.00	104,483.00	2.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,493,483.00	8,006,747.93	968,183.65	7,934,533.93	(72,214.00)	-0.9%
TOTAL, REVENUES			23,335,834.00	25,242,061.93	20,966,664.01	25,269,894.93	27,833.00	0.1%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,669,530.00	2,981,538.00	1,615,788.20	2,993,824.00	(12,286.00)	-0.4%
Certificated Pupil Support Salaries		1200	342,631.00	236,814.00	158,940.04	273,808.00	(36,994.00)	-15.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,944,534.00	1,877,053.00	1,115,378.08	1,901,123.00	(24,070.00)	-1.3%
Other Certificated Salaries		1900	702,957.00	813,566.20	404,710.91	772,673.10	40,893.10	5.0%
TOTAL, CERTIFICATED SALARIES			5,659,652.00	5,908,971.20	3,294,817.23	5,941,428.10	(32,456.90)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	580,115.00	602,905.00	336,858.46	607,269.00	(4,364.00)	-0.7%
Classified Support Salaries		2200	725,687.00	711,350.00	403,264.87	710,760.00	590.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,471,954.00	1,446,450.00	840,255.86	1,485,775.00	(39,325.00)	-2.7%
Clerical, Technical and Office Salaries		2400	2,493,755.00	2,519,073.00	1,481,872.23	2,558,242.00	(39,169.00)	-1.6%
Other Classified Salaries		2900	857,665.00	812,508.00	400,706.78	818,184.00	(5,676.00)	-0.7%
TOTAL, CLASSIFIED SALARIES			6,129,176.00	6,092,286.00	3,462,958.20	6,180,230.00	(87,944.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	999,078.00	1,037,805.00	400,561.07	1,040,018.00	(2,213.00)	-0.2%
PERS		3201-3202	829,017.00	824,421.00	465,483.41	818,674.00	5,747.00	0.7%
OASDI/Medicare/Alternative		3301-3302	178,935.00	168,281.00	93,489.51	166,275.00	2,006.00	1.2%
Health and Welfare Benefits		3401-3402	1,600,638.00	1,522,672.00	742,345.26	1,492,470.00	30,202.00	2.0%
Unemployment Insurance		3501-3502	6,596.00	5,840.00	3,188.85	5,749.00	91.00	1.6%
Workers' Compensation		3601-3602	571,389.00	576,548.00	312,994.78	568,252.00	8,296.00	1.4%
OPEB, Allocated		3701-3702	628,079.00	635,538.00	241,062.94	645,899.00	(10,361.00)	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,813,732.00	4,771,105.00	2,259,125.82	4,737,337.00	33,768.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	14,399.00	13,509.00	38,354.35	81,871.00	(68,362.00)	-506.0%
Books and Other Reference Materials		4200	309.00	309.00	0.00	928.00	(619.00)	-200.3%
Materials and Supplies		4300	579,057.00	708,832.00	212,341.79	707,245.00	1,587.00	0.2%
Noncapitalized Equipment		4400	60,919.00	74,308.00	41,368.53	99,652.00	(25,344.00)	-34.1%
Food		4700	65,000.00	65,000.00	13,743.00	65,717.00	(717.00)	-1.1%
TOTAL, BOOKS AND SUPPLIES			719,684.00	861,958.00	305,807.67	955,413.00	(93,455.00)	-10.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	741,142.00	766,342.00	(65,665.94)	786,155.00	(19,813.00)	-2.6%
Travel and Conferences		5200	404,625.00	463,003.00	154,997.79	540,517.00	(77,514.00)	-16.7%
Dues and Memberships		5300	80,784.00	126,926.00	110,557.64	132,187.00	(5,261.00)	-4.1%
Insurance		5400-5450	53,020.00	46,956.00	46,941.41	46,956.00	0.00	0.0%
Operations and Housekeeping Services		5500	409,972.00	371,406.00	185,166.49	370,033.00	1,373.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,363.00	534,456.00	302,309.97	527,457.00	8,999.00	1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,400.00)	(2,400.00)	(1,648.73)	(2,400.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,345,785.00	5,527,159.70	1,154,101.08	5,994,158.70	(466,999.00)	-8.4%
Communications		5900	205,819.00	212,591.00	115,053.18	207,918.00	4,673.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,427,110.00	8,046,439.70	2,001,812.89	8,602,981.70	(556,542.00)	-6.9%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	263,342.00	14,438.00	12,874.42	14,689.00	(251.00)	-1.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	440,000.00	830,000.00	0.00	470,689.00	359,311.00	43.3%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			708,342.00	849,438.00	12,874.42	490,378.00	359,060.00	42.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	312,440.00	334,778.00	0.00	358,102.00	(23,324.00)	-7.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	1,773,010.50	1,773,011.18	(1,773,011.18)	New
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			333,440.00	355,778.00	1,773,010.50	2,152,113.18	(1,796,335.18)	-504.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(103,444.00)	(96,444.00)	(9,124.63)	(96,444.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(103,444.00)	(96,444.00)	(9,124.63)	(96,444.00)	0.00	0.0%
TOTAL, EXPENDITURES			23,687,692.00	26,789,531.90	13,101,282.10	28,963,436.98	(2,173,905.08)	-8.1%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	15,000.00	460,140.00	236,086.02	617,099.00	156,959.00	34.1%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	460,140.00	236,086.02	617,099.00	156,959.00	34.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	328,772.00	238,014.00	0.00	220,540.00	17,474.00	7.3%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			388,772.00	298,014.00	0.00	280,540.00	17,474.00	5.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(373,772.00)	162,126.00	236,086.02	336,559.00	(174,433.00)	107.6%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
5640	Medi-Cal Billing Option	19,648.06
6300	Lottery: Instructional Materials	0.35
6382	California Career Pathways Trust	0.47
6500	Special Education	74,369.72
6512	Special Ed: Mental Health Services	60,726.14
9010	Other Restricted Local	494,892.57
Total, Restricted Balance		<u>649,637.31</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,632,441.00	7,012,261.00	13,318,915.68	7,012,261.00	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	201,590.00	209,194.00	93,303.07	388,985.00	179,791.00	85.9%
4) Other Local Revenue		8600-8799	2,791,539.00	3,078,324.93	914,315.74	2,843,831.93	(234,493.00)	-7.6%
5) TOTAL, REVENUES			10,625,570.00	10,299,779.93	14,326,534.49	10,245,077.93		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,216,359.00	2,245,404.00	1,299,959.67	2,307,796.00	(62,392.00)	-2.8%
2) Classified Salaries		2000-2999	3,869,839.00	3,856,100.00	2,211,241.19	3,924,662.00	(68,562.00)	-1.8%
3) Employee Benefits		3000-3999	2,270,129.00	2,163,945.00	1,193,790.34	2,186,449.00	(22,504.00)	-1.0%
4) Books and Supplies		4000-4999	497,854.00	545,264.00	157,230.45	506,385.00	38,879.00	7.1%
5) Services and Other Operating Expenditures		5000-5999	2,293,365.00	2,522,179.77	1,238,765.42	2,842,717.77	(320,538.00)	-12.7%
6) Capital Outlay		6000-6999	55,000.00	55,000.00	0.00	30,000.00	25,000.00	45.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	1,377,915.50	1,377,916.00	(1,377,916.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,373,623.00)	(1,493,949.00)	(32,374.27)	(1,490,630.00)	(3,319.00)	0.2%
9) TOTAL, EXPENDITURES			9,828,923.00	9,893,943.77	7,446,528.30	11,685,295.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			796,647.00	405,836.16	6,880,006.19	(1,440,217.84)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	460,140.00	236,086.02	617,099.00	156,959.00	34.1%
b) Transfers Out		7600-7629	328,772.00	238,014.00	0.00	220,540.00	17,474.00	7.3%
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	(1,148,511.00)	(1,284,118.00)	0.00	(925,254.00)	358,864.00	-27.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,462,283.00)	(1,061,992.00)	236,086.02	(528,695.00)		

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)			(665,636.00)	(656,155.84)	7,116,092.21	(1,968,912.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,737,134.40	3,737,134.40		3,737,134.40	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)			3,737,134.40	3,737,134.40		3,737,134.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,737,134.40	3,737,134.40		3,737,134.40		
2) Ending Balance, June 30 (E + F1e)			3,071,498.40	3,080,978.56		1,768,221.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,750.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,782,618.84	2,755,831.00		1,377,916.00		
15-16 Excess Property Taxes	0000	9780	2,755,831.00					
Reserved for Lottery Expenditures	1100	9780	26,787.84					
15-16 Excess Property Tax-50% balan	0000	9780		2,755,831.00				
15-16 Excess Property Taxes-50% Bal	0000	9780				1,377,916.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	288,879.56	299,397.56		390,305.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	816,785.00	816,785.00	449,235.00	816,785.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	39,664.00	39,664.00	16,261.00	39,664.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	(2,610,679.00)	(3,708,717.00)	69,359.38	(3,708,717.00)	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	18,867,880.00	19,741,956.00	11,776,894.60	19,741,956.00	0.00	0.0%
Unsecured Roll Taxes		8042	428,698.00	465,340.00	435,889.31	465,340.00	0.00	0.0%
Prior Years' Taxes		8043	(3,175.00)	(16,477.00)	1,557.63	(16,477.00)	0.00	0.0%
Supplemental Taxes		8044	419,000.00	527,153.00	355,666.32	527,153.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	64,390.00	73,439.00	214,052.44	73,439.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,022,563.00	17,939,143.00	13,318,915.68	17,939,143.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(10,390,122.00)	(10,926,882.00)	0.00	(10,926,882.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,632,441.00	7,012,261.00	13,318,915.68	7,012,261.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	100,000.00	100,000.00	78,779.00	100,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	20,000.00	27,604.00	11,702.90	27,604.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	81,590.00	81,590.00	2,821.17	261,381.00	179,791.00	220.4%
TOTAL, OTHER STATE REVENUE			201,590.00	209,194.00	93,303.07	388,985.00	179,791.00	85.9%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	344,342.00	344,342.00	6,920.00	344,342.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	3,279.00	3,278.75	3,279.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	38,909.00	38,909.00	20,975.50	38,159.00	(2,750.00)	-7.1%
All Other Sales		8639	24,186.00	24,186.00	625.81	24,186.00	0.00	0.0%
Leases and Rentals		8650	76,500.00	64,240.00	31,806.85	64,240.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	20,582.43	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	553,510.00	774,699.00	334,434.63	734,232.00	(40,467.00)	-5.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,507,228.00	1,360,688.00	309,219.02	1,315,168.00	(45,520.00)	-3.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	201,864.00	422,981.93	186,472.75	277,225.93	(145,756.00)	-34.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,791,539.00	3,078,324.93	914,315.74	2,843,831.93	(234,493.00)	-7.6%
TOTAL, REVENUES			10,625,570.00	10,299,779.93	14,326,534.49	10,245,077.93	(54,702.00)	-0.5%

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)
Certificated Teachers' Salaries		1100	855,142.00	977,307.00	526,937.78	985,615.00	(8,308.00)	-0.9%
Certificated Pupil Support Salaries		1200	91,968.00	45,984.00	47,622.89	82,978.00	(36,994.00)	-80.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,214,838.00	1,157,314.00	695,484.26	1,174,388.00	(17,074.00)	-1.5%
Other Certificated Salaries		1900	54,411.00	64,799.00	29,914.74	64,815.00	(16.00)	0.0%
TOTAL, CERTIFICATED SALARIES			2,216,359.00	2,245,404.00	1,299,959.67	2,307,796.00	(62,392.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	457.00	1,640.88	1,510.00	(1,053.00)	-230.4%
Classified Support Salaries		2200	295,390.00	265,164.00	149,101.45	267,955.00	(2,791.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	1,305,348.00	1,245,250.00	724,936.07	1,298,612.00	(53,362.00)	-4.3%
Clerical, Technical and Office Salaries		2400	1,970,604.00	2,029,330.00	1,196,754.68	2,040,386.00	(11,056.00)	-0.5%
Other Classified Salaries		2900	298,497.00	315,899.00	138,808.11	316,199.00	(300.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			3,869,839.00	3,856,100.00	2,211,241.19	3,924,662.00	(68,562.00)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	275,488.00	272,140.00	155,575.57	284,219.00	(12,079.00)	-4.4%
PERS		3201-3202	540,475.00	522,050.00	300,538.16	520,768.00	1,282.00	0.2%
OASDI/Medicare/Alternative		3301-3302	97,378.00	86,223.00	48,070.11	86,379.00	(156.00)	-0.2%
Health and Welfare Benefits		3401-3402	848,689.00	778,987.00	386,593.52	775,865.00	3,122.00	0.4%
Unemployment Insurance		3501-3502	3,795.00	3,029.00	1,668.48	3,004.00	25.00	0.8%
Workers' Compensation		3601-3602	296,470.00	291,601.00	163,535.66	291,005.00	596.00	0.2%
OPEB, Allocated		3701-3702	207,834.00	209,915.00	137,808.84	225,209.00	(15,294.00)	-7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,270,129.00	2,163,945.00	1,193,790.34	2,186,449.00	(22,504.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,899.00	1,425.00	0.00	0.00	1,425.00	100.0%
Books and Other Reference Materials		4200	309.00	309.00	0.00	150.00	159.00	51.5%
Materials and Supplies		4300	379,649.00	419,194.00	125,250.05	388,846.00	30,348.00	7.2%
Noncapitalized Equipment		4400	46,997.00	59,336.00	18,237.40	52,389.00	6,947.00	11.7%
Food		4700	65,000.00	65,000.00	13,743.00	65,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			497,854.00	545,264.00	157,230.45	506,385.00	38,879.00	7.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	134,615.00	139,537.00	44,716.46	128,778.00	10,759.00	7.7%
Dues and Memberships		5300	64,238.00	68,638.00	47,951.73	66,089.00	2,549.00	3.7%
Insurance		5400-5450	51,851.00	39,850.00	39,870.09	39,850.00	0.00	0.0%
Operations and Housekeeping Services		5500	310,800.00	268,850.00	132,402.67	277,356.00	(8,506.00)	-3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,220.00	255,827.00	119,364.61	256,076.00	(249.00)	-0.1%
Transfers of Direct Costs		5710	(14,764.00)	(20,889.00)	(13,859.18)	67,678.00	(88,567.00)	424.0%
Transfers of Direct Costs - Interfund		5750	(2,400.00)	(2,400.00)	(1,643.93)	(2,400.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,330,466.00	1,595,318.77	764,186.96	1,842,883.77	(247,565.00)	-15.5%
Communications		5900	175,339.00	177,448.00	105,776.01	166,407.00	11,041.00	6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,293,365.00	2,522,179.77	1,238,765.42	2,842,717.77	(320,538.00)	-12.7%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.00	25,000.00	25,000.00	50.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,000.00	55,000.00	0.00	30,000.00	25,000.00	45.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	1,377,915.50	1,377,916.00	(1,377,916.00)	New
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	1,377,915.50	1,377,916.00	(1,377,916.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,270,179.00)	(1,397,505.00)	(23,249.64)	(1,394,186.00)	(3,319.00)	0.2%
Transfers of Indirect Costs - Interfund		7350	(103,444.00)	(96,444.00)	(9,124.63)	(96,444.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,373,623.00)	(1,493,949.00)	(32,374.27)	(1,490,630.00)	(3,319.00)	0.2%
TOTAL, EXPENDITURES			9,828,923.00	9,893,943.77	7,446,528.30	11,685,295.77	(1,791,352.00)	-18.1%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	15,000.00	460,140.00	236,086.02	617,099.00	156,959.00	34.1%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	460,140.00	236,086.02	617,099.00	156,959.00	34.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	328,772.00	238,014.00	0.00	220,540.00	17,474.00	7.3%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			328,772.00	238,014.00	0.00	220,540.00	17,474.00	7.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,148,511.00)	(1,284,118.00)	0.00	(925,254.00)	358,864.00	-27.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,148,511.00)	(1,284,118.00)	0.00	(925,254.00)	358,864.00	-27.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,462,283.00)	(1,061,992.00)	236,086.02	(528,695.00)	533,297.00	-50.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	483,348.00	577,303.00	(264,387.00)	383,348.00	(193,955.00)	-33.6%
2) Federal Revenue		8100-8299	1,793,128.00	2,071,277.00	356,711.71	2,105,646.00	34,369.00	1.7%
3) Other State Revenue		8300-8599	5,731,844.00	7,365,279.00	6,493,936.90	7,445,121.00	79,842.00	1.1%
4) Other Local Revenue		8600-8799	4,701,944.00	4,928,423.00	53,867.91	5,090,702.00	162,279.00	3.3%
5) TOTAL, REVENUES			12,710,264.00	14,942,282.00	6,640,129.52	15,024,817.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,443,293.00	3,663,567.20	1,994,857.56	3,633,632.10	29,935.10	0.8%
2) Classified Salaries		2000-2999	2,259,337.00	2,236,186.00	1,251,717.01	2,255,568.00	(19,382.00)	-0.9%
3) Employee Benefits		3000-3999	2,543,603.00	2,607,160.00	1,065,335.48	2,550,888.00	56,272.00	2.2%
4) Books and Supplies		4000-4999	221,830.00	316,694.00	148,577.22	449,028.00	(132,334.00)	-41.8%
5) Services and Other Operating Expenditures		5000-5999	3,133,745.00	5,524,259.93	763,047.47	5,760,263.93	(236,004.00)	-4.3%
6) Capital Outlay		6000-6999	653,342.00	794,438.00	12,874.42	460,378.00	334,060.00	42.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	333,440.00	355,778.00	395,095.00	774,197.18	(418,419.18)	-117.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,270,179.00	1,397,505.00	23,249.64	1,394,186.00	3,319.00	0.2%
9) TOTAL, EXPENDITURES			13,858,769.00	16,895,588.13	5,654,753.80	17,278,141.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,148,505.00)	(1,953,306.13)	985,375.72	(2,253,324.21)		
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	60,000.00	60,000.00	0.00	60,000.00	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	1,148,511.00	1,284,118.00	0.00	925,254.00	(358,864.00)	-27.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,088,511.00	1,224,118.00	0.00	865,254.00		

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)			(59,994.00)	(729,188.13)	985,375.72	(1,388,070.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,037,706.78	2,037,706.78		2,037,706.78	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)			2,037,706.78	2,037,706.78		2,037,706.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,037,706.78	2,037,706.78		2,037,706.78		
2) Ending Balance, June 30 (E + F1e)			1,977,712.78	1,308,518.65		649,636.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,043,279.38	1,308,519.39		649,637.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
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	(65,566.60)	(0.74)		(0.74)		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	483,348.00	577,303.00	(264,387.00)	383,348.00	(193,955.00)	-33.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			483,348.00	577,303.00	(264,387.00)	383,348.00	(193,955.00)	-33.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	31,964.00	31,964.00	0.00	31,964.00	0.00	0.0%
Special Education Discretionary Grants		8182	565,526.00	565,526.00	29,922.00	565,243.00	(283.00)	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	312,440.00	334,778.00	169,737.50	358,102.00	23,324.00	7.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	590,478.00	821,214.00	90,211.99	821,732.00	518.00	0.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	93,049.00	95,085.00	33,030.14	95,085.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	16,923.00	16,793.00	6,811.00	16,780.00	(13.00)	-0.1%

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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	12,445.00	10,604.00	4,684.34	10,604.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	170,303.00	195,313.00	22,314.74	206,136.00	10,823.00	5.5%
TOTAL, FEDERAL REVENUE			1,793,128.00	2,071,277.00	356,711.71	2,105,646.00	34,369.00	1.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	852,911.00	852,911.00	0.00	852,911.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(4.00)	4.00	4.00	New
All Other State Apportionments - Current Year	All Other	8311	536,367.00	535,764.00	294,671.00	535,764.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	8,500.00	8,084.00	3,729.62	8,084.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	163,532.00	196,336.00	196,336.00	196,336.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	60,000.00	51,568.00	7,374.00	55,933.00	4,365.00	8.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,110,534.00	5,720,616.00	5,991,830.28	5,796,089.00	75,473.00	1.3%
TOTAL, OTHER STATE REVENUE			5,731,844.00	7,365,279.00	6,493,936.90	7,445,121.00	79,842.00	1.1%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	4,338.00	12,295.71	12,296.00	7,958.00	183.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	453,235.00	608,627.00	56,481.53	648,832.00	40,205.00	6.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	128,709.00	195,458.00	(14,909.33)	205,091.00	9,633.00	4.9%
Tuition		8710	4,120,000.00	4,120,000.00	0.00	4,224,483.00	104,483.00	2.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,701,944.00	4,928,423.00	53,867.91	5,090,702.00	162,279.00	3.3%
TOTAL, REVENUES			12,710,264.00	14,942,282.00	6,640,129.52	15,024,817.00	82,535.00	0.6%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,814,388.00	2,004,231.00	1,088,850.42	2,008,209.00	(3,978.00)	-0.2%
Certificated Pupil Support Salaries		1200	250,663.00	190,830.00	111,317.15	190,830.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	729,696.00	719,739.00	419,893.82	726,735.00	(6,996.00)	-1.0%
Other Certificated Salaries		1900	648,546.00	748,767.20	374,796.17	707,858.10	40,909.10	5.5%
TOTAL, CERTIFICATED SALARIES			3,443,293.00	3,663,567.20	1,994,857.56	3,633,632.10	29,935.10	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	580,115.00	602,448.00	335,217.58	605,759.00	(3,311.00)	-0.5%
Classified Support Salaries		2200	430,297.00	446,186.00	254,163.42	442,805.00	3,381.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	166,606.00	201,200.00	115,319.79	187,163.00	14,037.00	7.0%
Clerical, Technical and Office Salaries		2400	523,151.00	489,743.00	285,117.55	517,856.00	(28,113.00)	-5.7%
Other Classified Salaries		2900	559,168.00	496,609.00	261,898.67	501,985.00	(5,376.00)	-1.1%
TOTAL, CLASSIFIED SALARIES			2,259,337.00	2,236,186.00	1,251,717.01	2,255,568.00	(19,382.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	723,590.00	765,665.00	244,985.50	755,799.00	9,866.00	1.3%
PERS		3201-3202	288,542.00	302,371.00	164,945.25	297,906.00	4,465.00	1.5%
OASDI/Medicare/Alternative		3301-3302	81,557.00	82,058.00	45,419.40	79,896.00	2,162.00	2.6%
Health and Welfare Benefits		3401-3402	751,949.00	743,685.00	355,751.74	716,605.00	27,080.00	3.6%
Unemployment Insurance		3501-3502	2,801.00	2,811.00	1,520.37	2,745.00	66.00	2.3%
Workers' Compensation		3601-3602	274,919.00	284,947.00	149,459.12	277,247.00	7,700.00	2.7%
OPEB, Allocated		3701-3702	420,245.00	425,623.00	103,254.10	420,690.00	4,933.00	1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,543,603.00	2,607,160.00	1,065,335.48	2,550,888.00	56,272.00	2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,500.00	12,084.00	38,354.35	81,871.00	(69,787.00)	-577.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	778.00	(778.00)	New
Materials and Supplies		4300	199,408.00	289,638.00	87,091.74	318,399.00	(28,761.00)	-9.9%
Noncapitalized Equipment		4400	13,922.00	14,972.00	23,131.13	47,263.00	(32,291.00)	-215.7%
Food		4700	0.00	0.00	0.00	717.00	(717.00)	New
TOTAL, BOOKS AND SUPPLIES			221,830.00	316,694.00	148,577.22	449,028.00	(132,334.00)	-41.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	741,142.00	766,342.00	(65,665.94)	786,155.00	(19,813.00)	-2.6%
Travel and Conferences		5200	270,010.00	323,466.00	110,281.33	411,739.00	(88,273.00)	-27.3%
Dues and Memberships		5300	16,546.00	58,288.00	62,605.91	66,098.00	(7,810.00)	-13.4%
Insurance		5400-5450	1,169.00	7,106.00	7,071.32	7,106.00	0.00	0.0%
Operations and Housekeeping Services		5500	99,172.00	102,556.00	52,763.82	92,677.00	9,879.00	9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(54,857.00)	278,629.00	182,945.36	271,381.00	7,248.00	2.6%
Transfers of Direct Costs		5710	14,764.00	20,889.00	13,859.18	(67,678.00)	88,567.00	424.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(4.80)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,015,319.00	3,931,840.93	389,914.12	4,151,274.93	(219,434.00)	-5.6%
Communications		5900	30,480.00	35,143.00	9,277.17	41,511.00	(6,368.00)	-18.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,133,745.00	5,524,259.93	763,047.47	5,760,263.93	(236,004.00)	-4.3%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	263,342.00	14,438.00	12,874.42	14,689.00	(251.00)	-1.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	390,000.00	780,000.00	0.00	445,689.00	334,311.00	42.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			653,342.00	794,438.00	12,874.42	460,378.00	334,060.00	42.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	312,440.00	334,778.00	0.00	358,102.00	(23,324.00)	-7.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	395,095.00	395,095.18	(395,095.18)	New
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			333,440.00	355,778.00	395,095.00	774,197.18	(418,419.18)	-117.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,270,179.00	1,397,505.00	23,249.64	1,394,186.00	3,319.00	0.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,270,179.00	1,397,505.00	23,249.64	1,394,186.00	3,319.00	0.2%
TOTAL, EXPENDITURES			13,858,769.00	16,895,588.13	5,654,753.80	17,278,141.21	(382,553.08)	-2.3%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,148,511.00	1,284,118.00	0.00	925,254.00	(358,864.00)	-27.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,148,511.00	1,284,118.00	0.00	925,254.00	(358,864.00)	-27.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,088,511.00	1,224,118.00	0.00	865,254.00	358,864.00	-29.3%

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						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	35.36	35.36	33.53	33.53	(1.83)	-5%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	125.98	87.70	89.70	89.70	2.00	2%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	161.34	123.06	123.23	123.23	0.17	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	35.94	35.94	35.94	35.94	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	35.94	35.94	35.94	35.94	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	197.28	159.00	159.17	159.17	0.17	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	33,223.42	33,223.42	33,223.42	33,223.42	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SAN LUIS OBISPO COUNTY OFFICE OF EDUCATION
Estimated Cash Flow
2016-2017

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
A. BEGINNING CASH	5,581,796	4,269,899	6,139,808	4,518,894	8,069,726	8,535,503	16,113,282	14,544,630	14,213,758	11,577,089	15,048,822	12,398,527	5,581,796
B. RECEIPTS													
Revenue Limit	0	284,027	352,825	1,852,389	1,808,935	7,550,357	1,004,887	1,640	741,174	3,188,869	96,563	201,007	17,082,694
Property Tax	40,840	40,840	81,642	73,511	73,511	163,035	(7,883)	0	135,078	103,034	77,408	75,433	856,449
State Aid	0	(264,367)	0	0	0	0	0	0	(53,911)	70,694	(2,554,831)	(7,741,099)	(10,543,534)
Other	107,282	741,272	(497,855)	(220,649)	4,747	216,371	5,554	(2,348)	385,982	186,142	416,449	762,708	2,105,646
Federal Revenues	120,660	3,135,543	48,485	3,110,041	36,293	67,142	69,077	12,788	535,046	91,786	109,139	498,107	7,834,106
Other State Revenues	66,278	38,283	110,107	92,827	160,710	265,649	234,331	120,816	375,112	1,021,241	1,131,024	4,318,156	7,934,534
Other Local Revenues	0	0	0	236,086	0	0	0	0	3,240	0	0	377,773	617,099
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	335,060	3,975,578	95,194	5,144,205	2,084,196	8,262,554	1,305,966	132,896	2,121,722	4,661,767	(724,228)	(1,507,916)	25,886,994
C. DISBURSEMENTS													
Certificated Salary	323,277	290,578	544,157	534,639	534,884	6,067	1,061,216	3,978	634,210	702,786	632,878	672,759	5,941,428
Classified Salary	426,242	411,624	544,259	517,896	529,748	524,385	508,804	28,439	637,225	621,369	630,561	799,678	6,180,230
Employee Benefits	191,773	184,089	451,330	259,991	442,130	260,468	469,345	4,342	543,318	513,426	471,002	946,124	4,737,337
Supplies	21,353	39,613	54,781	56,233	67,609	18,558	47,621	30,895	146,424	78,774	104,336	289,186	955,413
Services	265,241	367,494	277,448	244,983	217,124	393,260	236,264	157,863	1,066,177	940,190	470,011	4,065,927	8,602,982
Capital Outlays	0	0	0	378	0	12,245	252	1,815	9,004	83,853	116,623	266,208	490,378
Other Outgo	0	0	(2,477)	0	0	(3,408)	1,769,771	0	(1,982)	260,659	288	32,817	2,055,669
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Disbursements/Non-Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,227,926	1,293,398	1,869,498	1,614,120	1,791,495	1,211,575	4,093,273	227,322	3,034,376	3,101,056	2,425,699	7,354,239	29,243,977
A/R	196,195	1,515,612	(9,503)	272,325	(117,160)	736,237	1,152,879	(2,398,409)	1,273,650	(1,746,798)	(935,028)	0	0
A/P & Deferred Revenue	783,788	2,230,969	(152,926)	240,426	(13,577)	99,640	(122,363)	264,203	2,997,666	(3,657,820)	(1,434,661)	0	1,235,325
D. NET CASH FLOW	(1,311,897)	1,869,909	(1,620,914)	3,550,832	465,777	7,577,779	(1,568,652)	(330,872)	(2,636,669)	3,471,733	(2,650,295)	(8,862,154)	(4,592,308)
E. ENDING CASH	4,269,899	6,139,808	4,518,894	8,069,726	8,535,503	16,113,282	14,544,630	14,213,758	11,577,089	15,048,822	12,398,527	3,536,372	989,488

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,632,814.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 14,580,282.10

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.20%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,998,558.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	622,074.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	14,500.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	236,604.26
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,912,937.19
9. Carry-Forward Adjustment (Part IV, Line F)	(139,905.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,773,031.43

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,032,804.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,369,283.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,189,145.10
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	696,842.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	177,398.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	750,177.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,032,159.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	464,472.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,875,933.74
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	25,571.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,324,709.68
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	23,938,495.29

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

12.17%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

11.58%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,912,937.19</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>487,660.50</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (14.79%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.79%) times Part III, Line B18) or (the highest rate used to recover costs from any program (14.86%) times Part III, Line B18); zero if positive	<u>(139,905.76)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(139,905.76)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>11.58%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-69,952.88) is applied to the current year calculation and the remainder (\$-69,952.88) is deferred to one or more future years:	<u>11.88%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-46,635.25) is applied to the current year calculation and the remainder (\$-93,270.51) is deferred to one or more future years:	<u>11.97%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(139,905.76)</u>

Approved indirect cost rate: 14.79%

Highest rate used in any program: 14.86%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	728,192.00	93,540.00	12.85%
01	3025	85,125.00	9,960.00	11.70%
01	3310	28,616.00	3,348.00	11.70%
01	3315	36,821.00	4,308.00	11.70%
01	3320	36,821.00	4,308.00	11.70%
01	3385	55,642.00	6,510.00	11.70%
01	3395	32,314.00	3,781.00	11.70%
01	4035	15,021.00	1,759.00	11.71%
01	4203	10,392.00	212.00	2.04%
01	5630	129,567.00	19,254.00	14.86%
01	6382	3,696,873.00	361,512.00	9.78%
01	6387	175,771.00	20,565.00	11.70%
01	6500	6,065,935.10	709,158.00	11.69%
01	6510	568,243.55	66,485.00	11.70%
01	6512	143,504.00	2,759.00	1.92%
01	6515	6,695.00	783.00	11.70%
01	6520	127,290.00	14,245.00	11.19%
01	6680	37,480.00	4,385.00	11.70%
01	6690	12,594.00	1,474.00	11.70%
01	7135	27,722.00	2,356.00	8.50%
01	7338	67,144.00	7,856.00	11.70%
01	7366	198,219.00	22,217.00	11.21%
01	7810	23,761.00	2,739.00	11.53%
01	9010	798,897.38	30,672.00	3.84%
12	5320	43,703.00	3,164.00	7.24%
12	6052	2,315.00	185.00	7.99%
12	6105	806,562.00	61,268.00	7.60%
12	6127	40,506.68	3,240.00	8.00%
12	9010	375,470.00	28,587.00	7.61%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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 A1, Line B5)						
		33,223.42	0.00%	33,223.42	0.00%	33,223.42
(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	7,395,609.00	0.50%	7,432,274.00	-0.18%	7,419,014.00
2. Federal Revenues	8100-8299	2,105,646.00	-1.12%	2,082,158.00	-0.06%	2,080,986.00
3. Other State Revenues	8300-8599	7,834,106.00	-55.43%	3,491,925.00	3.48%	3,613,601.00
4. Other Local Revenues	8600-8799	7,934,533.93	14.67%	9,098,645.00	12.30%	10,217,528.00
5. Other Financing Sources						
a. Transfers In	8900-8929	617,099.00	-49.76%	310,000.00	0.00%	310,000.00
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)		25,886,993.93	-13.41%	22,415,002.00	5.47%	23,641,129.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,941,428.10		5,324,790.10
b. Step & Column Adjustment				140,215.00		147,732.69
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(756,853.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,941,428.10	-10.38%	5,324,790.10	2.77%	5,472,522.79
2. Classified Salaries						
a. Base Salaries				6,180,230.00		6,199,061.00
b. Step & Column Adjustment				180,000.00		185,971.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(161,169.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,180,230.00	0.30%	6,199,061.00	3.00%	6,385,032.20
3. Employee Benefits	3000-3999	4,737,337.00	0.35%	4,753,869.60	8.59%	5,162,017.00
4. Books and Supplies	4000-4999	955,413.00	-7.94%	879,532.00	-0.36%	876,368.00
5. Services and Other Operating Expenditures	5000-5999	8,602,981.70	-43.69%	4,844,393.00	0.79%	4,882,595.00
6. Capital Outlay	6000-6999	490,378.00	-90.89%	44,689.00	0.00%	44,689.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,152,113.18	-80.29%	424,075.00	0.00%	424,075.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(96,444.00)	3.69%	(100,000.00)	5.00%	(105,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	280,540.00	2.36%	287,156.00	2.73%	295,000.00
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)		29,243,976.98	-22.52%	22,657,565.70	3.44%	23,437,298.99
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,356,983.05)		(242,563.70)		203,830.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,774,841.18		2,417,858.13		2,175,294.43
2. Ending Fund Balance (Sum lines C and D1)		2,417,858.13		2,175,294.43		2,379,124.44
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	649,637.31		603,375.87		713,714.09
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	1,377,916.00		1,377,916.00		1,377,916.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	390,305.56		194,002.56		287,494.35
2. Unassigned/Unappropriated	9790	(0.74)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,417,858.13		2,175,294.43		2,379,124.44

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	390,305.56		194,002.56		287,494.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.74)		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	487,479.80		487,479.80		487,479.80
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		877,784.62		681,482.36		774,974.15
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.01%		3.31%
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)		14,070,596.00		14,070,596.00		14,070,596.00
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)		29,243,976.98		22,657,565.70		23,437,298.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		29,243,976.98		22,657,565.70		23,437,298.99
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)		29,243,976.98		22,657,565.70		23,437,298.99
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)		877,319.31		679,726.97		703,118.97
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)		877,319.31		679,726.97		703,118.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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 A1, Line B5)						
		33,223.42	0.00%	33,223.42	0.00%	33,223.42
(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	7,012,261.00	0.52%	7,048,926.00	-0.19%	7,035,666.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	388,985.00	-51.79%	187,526.00	1.24%	189,845.00
4. Other Local Revenues	8600-8799	2,843,831.93	25.35%	3,564,821.00	20.62%	4,300,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	617,099.00	-49.76%	310,000.00	0.00%	310,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(925,254.00)	20.90%	(1,118,616.00)	1.46%	(1,134,977.00)
6. Total (Sum lines A1 thru A5c)		9,936,922.93	0.56%	9,992,657.00	7.08%	10,700,534.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,307,796.00		1,844,743.00
b. Step & Column Adjustment				67,289.00		64,566.01
c. Cost-of-Living Adjustment						
d. Other Adjustments				(530,342.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,307,796.00	-20.06%	1,844,743.00	3.50%	1,909,309.01
2. Classified Salaries						
a. Base Salaries				3,924,662.00		3,951,640.00
b. Step & Column Adjustment				115,000.00		118,549.20
c. Cost-of-Living Adjustment						
d. Other Adjustments				(88,022.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,924,662.00	0.69%	3,951,640.00	3.00%	4,070,189.20
3. Employee Benefits	3000-3999	2,186,449.00	-4.00%	2,099,057.00	9.57%	2,300,000.00
4. Books and Supplies	4000-4999	506,385.00	0.71%	510,000.00	0.98%	515,000.00
5. Services and Other Operating Expenditures	5000-5999	2,842,717.77	-5.02%	2,700,000.00	0.93%	2,725,000.00
6. Capital Outlay	6000-6999	30,000.00	0.00%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,377,916.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,490,630.00)	-21.27%	(1,173,636.00)	0.33%	(1,177,456.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	220,540.00	3.00%	227,156.00	3.45%	235,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,905,835.77	-14.42%	10,188,960.00	4.10%	10,607,042.21
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,968,912.84)		(196,303.00)		93,491.79
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,737,134.40		1,768,221.56		1,571,918.56
2. Ending Fund Balance (Sum lines C and D1)		1,768,221.56		1,571,918.56		1,665,410.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,377,916.00		1,377,916.00		1,377,916.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	390,305.56		194,002.56		287,494.35
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,768,221.56		1,571,918.56		1,665,410.35

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	390,305.56		194,002.56		287,494.35
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	487,479.80		487,479.80		487,479.80
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		877,785.36		681,482.36		774,974.15
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.						
see Multi-Year						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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 A1, 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	383,348.00	0.00%	383,348.00	0.00%	383,348.00
2. Federal Revenues	8100-8299	2,105,646.00	-1.12%	2,082,158.00	-0.06%	2,080,986.00
3. Other State Revenues	8300-8599	7,445,121.00	-55.62%	3,304,399.00	3.61%	3,423,756.00
4. Other Local Revenues	8600-8799	5,090,702.00	8.70%	5,533,824.00	6.93%	5,917,528.00
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	925,254.00	20.90%	1,118,616.00	1.46%	1,134,977.00
6. Total (Sum lines A1 thru A5c)		15,950,071.00	-22.12%	12,422,345.00	4.17%	12,940,595.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,633,632.10		3,480,047.10
b. Step & Column Adjustment				72,926.00		83,166.68
c. Cost-of-Living Adjustment						
d. Other Adjustments				(226,511.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,633,632.10	-4.23%	3,480,047.10	2.39%	3,563,213.78
2. Classified Salaries						
a. Base Salaries				2,255,568.00		2,247,421.00
b. Step & Column Adjustment				65,000.00		67,422.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(73,147.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,255,568.00	-0.36%	2,247,421.00	3.00%	2,314,843.00
3. Employee Benefits	3000-3999	2,550,888.00	4.07%	2,654,812.60	7.80%	2,862,017.00
4. Books and Supplies	4000-4999	449,028.00	-17.70%	369,532.00	-2.21%	361,368.00
5. Services and Other Operating Expenditures	5000-5999	5,760,263.93	-62.77%	2,144,393.00	0.62%	2,157,595.00
6. Capital Outlay	6000-6999	460,378.00	-96.81%	14,689.00	0.00%	14,689.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	774,197.18	-45.22%	424,075.00	0.00%	424,075.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,394,186.00	-22.99%	1,073,636.00	-0.11%	1,072,456.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,338,141.21	-28.09%	12,468,605.70	2.90%	12,830,256.78
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,388,070.21)		(46,260.70)		110,338.22
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,037,706.78		649,636.57		603,375.87
2. Ending Fund Balance (Sum lines C and D1)		649,636.57		603,375.87		713,714.09
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	649,637.31		603,375.87		713,714.09
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	(0.74)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		649,636.57		603,375.87		713,714.09

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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.						
See attached assumptions						

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	29,243,976.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,373,968.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	490,378.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	1,422,889.18
5. Interfund Transfers Out	All	9300	7600-7629	280,540.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	65,843.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,224,483.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,505,133.18
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				20,364,875.80

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		123.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		165,259.07
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	16,589,742.30	100,294.68
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	16,589,742.30	100,294.68
B. Required effort (Line A.2 times 90%)	14,930,768.07	90,265.21
C. Current year expenditures (Line I.E and Line II.B)	20,364,875.80	165,259.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

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

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

Second Interim
2016-17 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,400.00)	0.00	(96,444.00)				
Other Sources/Uses Detail					617,099.00	280,540.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,400.00	0.00	96,444.00	0.00				
Other Sources/Uses Detail					220,540.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,000.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	611,099.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	4,000.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2016-17 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,400.00	(2,400.00)	96,444.00	(96,444.00)	897,639.00	897,639.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 1A)	(Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d, C2d, C6d)				
Current Year (2016-17)	123.06	123.23	0.1%	Met
1st Subsequent Year (2017-18)	103.27	121.73	17.9%	Not Met
2nd Subsequent Year (2018-19)	85.21	113.66	33.4%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2016-17)	35.94	35.94	0.0%	Met
1st Subsequent Year (2017-18)	35.94	35.94	0.0%	Met
2nd Subsequent Year (2018-19)	35.94	35.94	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2016-17)	33,223.42	33,223.42	0.0%	Met
1st Subsequent Year (2017-18)	33,223.42	33,223.42	0.0%	Met
2nd Subsequent Year (2018-19)	33,223.42	33,223.42	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1, C3f, C5, C7f)				
Current Year (2016-17)	0.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Most recent ADA projections for Community Schools reflect a 10% year over year. First Interim projects projected a 30% decline year over year. ADA projections have been revised based on the current plans to reduce/close Community School sites.

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2016-17)	17,939,143.00	17,939,143.00	0.0%	Met
1st Subsequent Year (2017-18)	17,690,190.00	17,992,587.00	1.7%	Met
2nd Subsequent Year (2018-19)	17,510,036.00	17,918,841.00	2.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Most recent ADA projections for Community Schools reflect a 10% year over year. First Interim projects projected a 30% decline year over year. ADA projections have been revised based on the current plans to reduce/close Community School sites.

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 first interim projections.

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2016-17)	16,772,362.20	16,858,995.10	0.5%	Met
1st Subsequent Year (2017-18)	17,206,455.54	16,277,720.70	-5.4%	Not Met
2nd Subsequent Year (2018-19)	17,821,478.11	17,019,571.99	-4.5%	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 first interim 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)

Year over year change in excess property tax calculation and declining enrollment

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2016-17)	2,071,277.00	2,105,646.00	1.7%	No
1st Subsequent Year (2017-18)	1,729,145.00	2,082,158.00	20.4%	Yes
2nd Subsequent Year (2018-19)	1,608,107.00	2,080,986.00	29.4%	Yes

Explanation:
(required if Yes)

Revisions to revenues based on current grant awards and new grants

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	7,574,473.00	7,834,106.00	3.4%	No
1st Subsequent Year (2017-18)	3,384,402.00	3,491,925.00	3.2%	No
2nd Subsequent Year (2018-19)	3,552,617.00	3,613,601.00	1.7%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	8,006,747.93	7,934,533.93	-0.9%	No
1st Subsequent Year (2017-18)	8,591,802.00	9,098,645.00	5.9%	Yes
2nd Subsequent Year (2018-19)	8,960,519.00	10,217,528.00	14.0%	Yes

Explanation:
(required if Yes)

Increased local revenues and services to LEA's by increased step and column, STRS and PERS

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	861,958.00	955,413.00	10.8%	Yes
1st Subsequent Year (2017-18)	844,263.00	879,532.00	4.2%	No
2nd Subsequent Year (2018-19)	857,240.00	876,368.00	2.2%	No

Explanation:
(required if Yes)

Increased materials and supplies per new grant awards

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	8,046,439.70	8,602,981.70	6.9%	Yes
1st Subsequent Year (2017-18)	4,164,497.00	4,844,393.00	16.3%	Yes
2nd Subsequent Year (2018-19)	4,179,084.77	4,882,595.00	16.8%	Yes

Explanation:
(required if Yes)

Increased materials and supplies based on new grant awards, CPI, and other contracts

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2016-17)	17,652,497.93	17,874,285.93	1.3%	Met
1st Subsequent Year (2017-18)	13,705,349.00	14,672,728.00	7.1%	Not Met
2nd Subsequent Year (2018-19)	14,121,243.00	15,912,115.00	12.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2016-17)	8,908,397.70	9,558,394.70	7.3%	Not Met
1st Subsequent Year (2017-18)	5,008,760.00	5,723,925.00	14.3%	Not Met
2nd Subsequent Year (2018-19)	5,036,324.77	5,758,963.00	14.3%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Revisions to revenues based on current grant awards and new grants

Explanation:

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

Explanation:

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

Increased local revenues and services to LEA's by increased step and column, STRS and PERS

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

Explanation:

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

Increased materials and supplies per new grant awards

Explanation:

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

Increased materials and supplies based on new grant awards, CPI, and other contracts

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% 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.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for the current year or the amount that the county office deposited into the account for the 2014-15 fiscal year. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	304,730.85	374,891.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		374,891.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	3.0%	3.0%	3.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.0%	1.0%	1.1%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	14,070,596.00	14,070,596.00	14,070,596.00

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

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 into the first and second columns.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2016-17)	(1,968,912.84)	11,905,835.77	16.5%	Not Met
1st Subsequent Year (2017-18)	(196,303.00)	10,188,960.00	1.9%	Not Met
2nd Subsequent Year (2018-19)	93,491.79	10,607,042.21	N/A	Met

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

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

- STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending increased due to 30% decline in Community School Program

7. CRITERION: Fund and Cash Balances

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

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.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)		Status
Current Year (2016-17)	2,417,858.13		Met
1st Subsequent Year (2017-18)	2,175,294.43		Met
2nd Subsequent Year (2018-19)	2,379,124.44		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.

1a. 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.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		Status
Current Year (2016-17)	989,488.00		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 Total Expenditures and Other Financing Uses ³	
5% or \$66,000 (greater of)		0	to \$5,865,999
4% or \$293,000 (greater of)		\$5,866,000	to \$14,662,999
3% or \$587,000 (greater of)		\$14,663,000	to \$65,989,000
2% or \$1,980,000 (greater of)		\$65,989,001	and over

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

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.

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	29,243,977	22,657,566	23,437,299
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	29,243,976.98	22,657,565.70	23,437,298.99
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	29,243,976.98	22,657,565.70	23,437,298.99
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	877,319.31	679,726.97	703,118.97
6. Reserve Standard - by Amount (From percentage level chart above)	587,000.00	587,000.00	587,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	877,319.31	679,726.97	703,118.97

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.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	390,305.56	194,002.56	287,494.35
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.74)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	487,479.80	487,479.80	487,479.80
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)	877,784.62	681,482.36	774,974.15
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.00%	3.01%	3.31%
County Office's Reserve Standard (Section 8A, Line 7):	877,319.31	679,726.97	703,118.97
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

Outstanding Medi-Cal audits for fiscal year 2011-12, 2012-13, and 2013-14 will be paid from Fund 20

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

- 1b. 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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(1,284,118.00)	(925,254.00)	-27.9%	(358,864.00)	Not Met
1st Subsequent Year (2017-18)	(1,002,597.00)	(1,118,616.00)	11.6%	116,019.00	Not Met
2nd Subsequent Year (2018-19)	(1,037,154.00)	(1,134,977.00)	9.4%	97,823.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2016-17)	460,140.00	617,099.00	34.1%	156,959.00	Not Met
1st Subsequent Year (2017-18)	90,000.00	310,000.00	244.4%	220,000.00	Not Met
2nd Subsequent Year (2018-19)	90,000.00	310,000.00	244.4%	220,000.00	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2016-17)	298,014.00	280,540.00	-5.9%	(17,474.00)	Met
1st Subsequent Year (2017-18)	60,000.00	287,156.00	378.6%	227,156.00	Not Met
2nd Subsequent Year (2018-19)	60,000.00	295,000.00	391.7%	235,000.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions to unrestricted programs reflect a decrease in current year due to a transfer from restricted funds in the amount of \$530,000 from QZAB funds. Contributions increased to reflect increased costs in restricted programs.

- 1b. NOT MET - The projected transfers in to the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two 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)

Transfers in increased to reflect transfers in from fund 20 to fund 01 to offset PERS and STRS increases

- 1c. NOT MET - The projected transfers out of the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two 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)

Transfers out reflect transfers to Fund 12 and Fund 40

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Compensated absences liabilities have increased. Amounts are expensed to the same funding source as the employees payroll

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

Yes

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
10,701,035.00	10,297,255.00
10,701,035.00	10,297,255.00
Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2016

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

First Interim (Form 01CSI, Item S7A)	Second Interim
684,116.00	712,558.00
684,116.00	712,558.00
684,116.00	712,558.00

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

Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

684,116.00	691,194.00
684,116.00	691,194.00
684,116.00	691,194.00

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

Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

684,116.00	691,194.00
684,116.00	691,194.00
684,116.00	691,194.00

- d. Number of retirees receiving OPEB benefits

Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

65	65
65	65
65	65

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	56.3	58.9	54.9	52.9

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

No

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

44,956

6. Amount included for any tentative salary schedule increases

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

0

0

0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year 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:

No		
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Certificated (Non-management) Step and 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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
	103,064	103,064

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	110.4	108.8	106.8	106.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

No

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

55,380

6. Amount included for any tentative salary schedule increases

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

0

0

0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year 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:

No		
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Classified (Non-management) Step and 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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Yes	Yes
	176,576	176,576

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?

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	42.2	41.7	39.7	39.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

n/a

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No

Negotiations Not Settled

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

55,380

4. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0	0	0

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No

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 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?

Yes

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.

Fund 12 -Preschool Programs negative balance will be offset by an interfund transfer from Fund 01

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed 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?

Yes

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

No

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 comment.

Comments:
(optional)

A6: Health benefits at lowest cost plan are provided free to selected retirees-See S7A

End of County Office Second Interim Criteria and Standards Review

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	6,397,284.00	6,397,284.00	259,376.00	6,397,284.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,774,624.00	7,835,350.00	3,710,996.00	7,565,224.00	(270,126.00)	-3.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,171,908.00	14,232,634.00	3,970,372.00	13,962,508.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,171,908.00	14,232,634.00	3,869,167.15	14,070,596.00	162,038.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,171,908.00	14,232,634.00	3,869,167.15	14,070,596.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	101,204.85	(108,088.00)		
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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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	101,204.85	(108,088.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,084.27	108,084.27		108,084.27	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)			108,084.27	108,084.27		108,084.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,084.27	108,084.27		108,084.27		
2) Ending Balance, June 30 (E + F1e)			108,084.27	108,084.27		(3.73)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	108,088.09	108,088.09		0.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
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	(3.82)	(3.82)		(3.82)		

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)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	6,397,284.00	6,397,284.00	259,376.00	6,397,284.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,397,284.00	6,397,284.00	259,376.00	6,397,284.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	6,153,708.00	6,153,708.00	3,710,996.00	6,045,620.00	(108,088.00)	-1.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,620,916.00	1,681,642.00	0.00	1,519,604.00	(162,038.00)	-9.6%
TOTAL, OTHER STATE REVENUE			7,774,624.00	7,835,350.00	3,710,996.00	7,565,224.00	(270,126.00)	-3.4%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			14,171,908.00	14,232,634.00	3,970,372.00	13,962,508.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	7,986,236.00	8,046,962.00	1,170,892.15	7,884,924.00	162,038.00	2.0%
To County Offices		7212	31,964.00	31,964.00	0.00	31,964.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	6,153,708.00	6,153,708.00	2,698,275.00	6,153,708.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,171,908.00	14,232,634.00	3,869,167.15	14,070,596.00	162,038.00	1.1%
TOTAL, EXPENDITURES			14,171,908.00	14,232,634.00	3,869,167.15	14,070,596.00		

Resource	Description	2016/17
		Projected Year Totals
6500	Special Education	0.09
Total, Restricted Balance		0.09

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	39,415.00	39,415.00	5,930.29	39,415.00	0.00	0.0%
3) Other State Revenue		8300-8599	693,950.00	870,221.68	423,618.01	868,772.68	(1,449.00)	-0.2%
4) Other Local Revenue		8600-8799	389,449.00	420,769.00	154,581.40	422,228.00	1,457.00	0.3%
5) TOTAL, REVENUES			1,122,814.00	1,330,405.68	584,129.70	1,330,413.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	451,937.00	433,710.00	209,169.43	420,612.00	13,098.00	3.0%
2) Classified Salaries		2000-2999	345,455.00	351,411.00	200,984.15	356,471.00	(5,060.00)	-1.4%
3) Employee Benefits		3000-3999	463,292.00	392,587.00	170,726.49	372,738.00	19,849.00	5.1%
4) Books and Supplies		4000-4999	53,015.00	73,904.00	24,044.01	77,164.00	(3,260.00)	-4.4%
5) Services and Other Operating Expenditures		5000-5999	34,443.00	229,437.68	19,204.68	236,598.68	(7,161.00)	-3.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) 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	103,444.00	96,444.00	9,124.63	96,444.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,451,586.00	1,577,493.68	633,253.39	1,580,027.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(328,772.00)	(247,088.00)	(49,123.69)	(229,614.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	328,772.00	238,014.00	0.00	220,540.00	(17,474.00)	-7.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			328,772.00	238,014.00	0.00	220,540.00		

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	(9,074.00)	(49,123.89)	(9,074.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,074.51	9,074.51		9,074.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,074.51	9,074.51		9,074.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,074.51	9,074.51		9,074.51		
2) Ending Balance, June 30 (E + F1e)			9,074.51	0.51		0.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,074.51	0.51		0.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
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		

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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	39,415.00	39,415.00	5,930.29	39,415.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			39,415.00	39,415.00	5,930.29	39,415.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,300.00	3,300.00	510.71	3,300.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	665,623.00	665,623.00	277,669.00	657,825.00	(7,798.00)	-1.2%
All Other State Revenue	All Other	8590	25,027.00	201,298.68	145,438.30	207,647.68	6,349.00	3.2%
TOTAL, OTHER STATE REVENUE			693,950.00	870,221.68	423,618.01	868,772.68	(1,449.00)	-0.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	200.00	51.74	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	363,649.00	363,649.00	123,288.15	363,649.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	25,800.00	56,920.00	31,241.51	58,377.00	1,457.00	2.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			389,449.00	420,769.00	154,581.40	422,226.00	1,457.00	0.3%
TOTAL, REVENUES			1,122,814.00	1,330,405.68	584,129.70	1,330,413.68		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	345,016.00	331,568.00	152,696.86	323,802.00	7,766.00	2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,921.00	102,142.00	56,472.57	96,810.00	5,332.00	5.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			451,937.00	433,710.00	209,169.43	420,612.00	13,098.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	192,526.00	202,151.00	112,432.26	206,630.00	(4,479.00)	-2.2%
Classified Support Salaries		2200	92,456.00	92,456.00	54,692.00	93,456.00	(1,000.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	60,473.00	56,804.00	33,859.89	56,385.00	419.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			345,455.00	351,411.00	200,984.15	356,471.00	(5,060.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	77,798.00	69,861.00	20,282.80	65,803.00	4,058.00	5.8%
PERS		3201-3202	43,108.00	57,232.00	31,937.02	58,122.00	(890.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	11,492.00	11,057.00	5,739.53	10,642.00	415.00	3.8%
Health and Welfare Benefits		3401-3402	241,058.00	168,305.00	73,463.58	155,870.00	12,435.00	7.4%
Unemployment Insurance		3501-3502	385.00	384.00	183.91	387.00	(3.00)	-0.8%
Workers' Compensation		3601-3602	37,838.00	37,170.00	17,939.63	36,619.00	551.00	1.5%
OPEB, Allocated		3701-3702	51,615.00	48,578.00	21,180.02	45,295.00	3,283.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			463,292.00	392,587.00	170,726.49	372,738.00	19,849.00	5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	28,015.00	44,832.00	11,401.56	46,830.00	(1,998.00)	-4.5%
Noncapitalized Equipment		4400	0.00	2,072.00	3,333.82	3,334.00	(1,262.00)	-60.9%
Food		4700	27,000.00	27,000.00	9,308.63	27,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,015.00	73,904.00	24,044.01	77,164.00	(3,260.00)	-4.4%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	132,525.00	0.00	138,874.00	(6,349.00)	-4.8%
Travel and Conferences		5200	6,900.00	10,900.00	2,048.75	9,900.00	1,000.00	9.2%
Dues and Memberships		5300	100.00	100.00	60.00	110.00	(10.00)	-10.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,510.00	16,110.00	9,454.73	20,099.00	(3,989.00)	-24.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	3,481.00	880.88	3,481.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,400.00	2,400.00	1,648.73	2,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,200.00	61,586.68	4,152.63	59,399.68	2,187.00	3.6%
Communications		5900	2,333.00	2,335.00	958.96	2,335.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,443.00	229,437.68	19,204.68	236,598.68	(7,161.00)	-3.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	103,444.00	96,444.00	9,124.63	96,444.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,444.00	96,444.00	9,124.63	96,444.00	0.00	0.0%
TOTAL EXPENDITURES			1,451,586.00	1,577,493.68	633,253.39	1,560,027.68		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	328,772.00	238,014.00	0.00	220,540.00	(17,474.00)	-7.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			328,772.00	238,014.00	0.00	220,540.00	(17,474.00)	-7.3%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			328,772.00	238,014.00	0.00	220,540.00		

Resource	Description	2016/17
		Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	0.02
9010	Other Restricted Local	0.49
Total, Restricted Balance		0.51

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

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	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.01	0.01		0.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01		0.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01		0.01		
2) Ending Balance, June 30 (E + F1e)			0.01	0.01		0.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.01	0.01		0.01		
Reserved for Fund 16 Forest Reserve	0000	9780	0.01					
Fund 16-Forest Reserve Fund	0000	9780		0.01				
Fund 16-Forest Reserve	0000	9780				0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
FEDERAL REVENUE								
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	1,619.65	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	1,619.65	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	1,619.65	2,000.00		
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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000.00)	(2,000.00)	0.00	(2,000.00)		

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	1,619.65	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	487,479.80	487,479.80		487,479.80	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)			487,479.80	487,479.80		487,479.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,479.80	487,479.80		487,479.80		
2) Ending Balance, June 30 (E + F1e)			487,479.80	487,479.80		487,479.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	487,479.80	487,479.80		487,479.80		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,619.65	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	1,619.65	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	1,619.65	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c)			(2,000.00)	(2,000.00)	0.00	(2,000.00)		

Resource	Description	2016/17
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	7,407.59	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	7,407.59	9,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	9,000.00	7,407.59	9,000.00		
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	9,000.00	454,140.00	236,086.02	611,099.00	(156,959.00)	-34.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,000.00)	(454,140.00)	(236,086.02)	(611,099.00)		

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	(445,140.00)	(228,678.43)	(602,099.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86		2,323,631.86	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)			2,323,631.86	2,323,631.86		2,323,631.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86		2,323,631.86		
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	1,878,491.86		1,721,532.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,323,631.86	1,878,491.86		1,721,532.86		
Reserved for Fund 20 Postemployment Benefit	0000	9780	2,323,631.86					
Reserved for Fund 20 Postemployment Benefit	0000	9780		1,878,491.86				
Reserved for Fund 20 Postemployment Benefit	0000	9780				1,721,532.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
OTHER LOCAL REVENUE								
Interest		8660	9,000.00	9,000.00	7,407.59	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	7,407.59	9,000.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	9,000.00	7,407.59	9,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,000.00	454,140.00	236,086.02	611,099.00	(156,959.00)	-34.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,000.00	454,140.00	236,086.02	611,099.00	(156,959.00)	-34.6%
CONTRIBUTIONS								
Contributions from Restricted Revenues		9990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(9,000.00)	(454,140.00)	(236,086.02)	(611,099.00)		

Resource	Description	2016/17
		Projected Year Totals
Total, Restricted Balance		0.00

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		6010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	2,379.50	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	2,379.50	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	6,000.00	3,810.17	6,000.00	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	746,102.00	328,898.75	887,989.00	(141,887.00)	-19.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	752,102.00	332,708.92	893,989.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,000.00	(746,102.00)	(330,329.42)	(889,989.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
b) Transfers Out		7600-7629	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			56,000.00	56,000.00	0.00	56,000.00		

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)			80,000.00	(692,102.00)	(330,329.42)	(833,989.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	833,989.37	833,989.37		833,989.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			833,989.37	833,989.37		833,989.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			833,989.37	833,989.37		833,989.37		
2) Ending Balance, June 30 (E + F1e)			893,989.37	141,887.37		0.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	893,989.37	141,887.37		0.37		
Reserved for Fund 40 Capital Outlay Projec	0000	9780	893,989.37					
Reserved for Fund 40 Capital Outlay Projec	0000	9780		141,887.37				
Reserved for Fund 40 Capital Outlay Projec	0000	9780				0.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	2,379.50	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	2,379.50	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	2,379.50	4,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,000.00	1,262.56	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	4,000.00	2,547.61	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	6,000.00	3,810.17	6,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	25,350.00	31,666.30	75,881.00	(50,531.00)	-199.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	720,752.00	297,232.45	791,816.00	(71,064.00)	-9.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	20,292.00	(20,292.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	746,102.00	328,898.75	887,989.00	(141,887.00)	-19.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	752,102.00	332,708.92	893,989.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			56,000.00	56,000.00	0.00	56,000.00		

Resource	Description	2016/17 Projected Year Totals
Total, Restricted Balance		0.00

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Second Interim
2016-17 Projected Totals
Technical Review Checks

San Luis Obispo County Office of Education
County

San Luis Obispo

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

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

IMPORT CHECKS

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

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

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8021	-3,708,717.00

Explanation: Current Year Excess Property Taxes are budgeted as a negative. At year end actual amount will be reserved in the fund balance.

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

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

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

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has

not been met or where the status is Not Met or Yes.

PASSED

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

EXPORT CHECKS

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

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

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

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

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation:Please see attached Cash Flow

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

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form CASH

Explanation:Cash Flow Attached

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

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

Checks Completed.

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Second Interim
2016-17 Actuals to Date
Technical Review Checks

San Luis Obispo County Office of Education
County

San Luis Obispo

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

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

IMPORT CHECKS

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

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

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.