



**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**

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

# **San Luis Obispo County Office of Education**

## **2017-2018 Annual Budget**

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

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

**Melissa Abbey**  
**Director of Fiscal Services**

**County Board of Education:**

**George Galvan**  
**Paul Madonna**  
**Floyd Moffatt**  
**Joel Peterson**  
**Diane A. Ward**





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

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

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

DATE: June 22, 2017

RE: **2017-18 ADOPTED BUDGET NARRATIVE**

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**BUDGET PRINCIPLES**

The San Luis Obispo County Office of Education **2017-18** budget is SLOCOE's Educational and Operational Programs expressed in dollars. The budget consists of estimates for proposed revenues and expenditures based on the most reasonable assumptions and recent information available at the time of preparation. If fiscal conditions change, amendments and augmentations will be presented to the Board for action. As of the writing of this document, the state had not yet enacted a budget for 2017-18. If the enacted state budget provides different revenue levels than are assumed in this document, a 45-Day revision budget will be brought to the Board. This budget is presented in the Standardized Account Code Structure (SACS) format, and continues the following principles:

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

## INTRODUCTION

The Governor's 2017-18 May Revision Budget Proposal projects an increase in overall state revenues in 2017-18 due to "a surging stock market." Nonetheless, the Governor cautioned that the trend of increasing revenues would not continue indefinitely. He noted that a modest recession would result in large decreases in state revenues, and that proposed changes to the Affordable Care Act could have a significant negative impact on California.

### **2017-18 Budget Adoption- ALL FUNDS**

The total 2017-18 Adopted Budget revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

| <b>Form/Description</b>                                   | <b>Revenues</b>          |                           |   | <b>Ending Balance</b> |
|---|--------------------------|---------------------------|---|-----------------------|
|   | <b>Beginning Balance</b> | <b>&amp; Transfers In</b> | <b>Expenditures &amp; Transfers Out</b> |                       |
| Form 01-General Fund (includes Fund 08 SELPA)             | \$ 5,413,660             | \$ 27,167,343             | \$ 27,170,243                           | \$ 5,410,760          |
| Form 10-Special Education Pass-Through-Fund               | \$ (4)                   | \$ 13,699,987             | \$ 13,699,987                           | \$ (4)                |
| Form 12-Child Development Fund                            | \$ -                     | \$ 1,182,650              | \$ 1,182,650                            | \$ -                  |
| 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<br>(Postemployment Benefits) | \$ 1,721,533             | \$ 15,000                 | \$ 346,215                              | \$ 1,390,318          |
| Form 40-Special Reserve Fund<br>(Capital Outlay Projects) | \$ -                     | \$ 64,000                 | \$ 4,000                                | \$ 60,000             |
| <b>Totals</b>   | <b>\$ 7,622,669</b>      | <b>\$ 42,130,980</b>      | <b>\$ 42,405,095</b>                    | <b>\$ 7,348,554</b>   |

What follows are SLOCOE's multi-year projection summary, budget summaries by resource, and departmental budget overviews for Fund 01-General Fund and Fund-08 SELPA.

**San Luis Obispo County Office of Education  
Multi-Year Projection Summary  
For 2017-18 Budget Development**

|   | 2016-17 Estimated Actuals Budget |             |            | 2017-18 Budget Development Budget |             |            | 2018-19 Projected Budget |             |            | 2019-20 Projected Budget |             |            |
|---|----------------------------------|-------------|------------|-----------------------------------|-------------|------------|--------------------------|-------------|------------|--------------------------|-------------|------------|
|   | Unrestricted                     | Restricted  | Total      | Unrestricted                      | Restricted  | Total      | Unrestricted             | Restricted  | Total      | Unrestricted             | Restricted  | Total      |
| <b>A. Revenues</b>  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| 1) LCFF Sources   | 10,956,035                       | 386,565     | 11,342,600 | 7,315,962                         | 386,565     | 7,702,527  | 7,430,275                | 386,565     | 7,816,840  | 7,481,948                | 386,565     | 7,868,513  |
| 2) Federal Revenue  | -                                | 2,155,211   | 2,155,211  | -                                 | 3,972,564   | 3,972,564  | 3,972,564                | 3,972,564   | 3,972,564  | 3,970,392                | 3,970,392   | 3,970,392  |
| 3) Other State Revenue  | 328,985                          | 5,752,037   | 6,081,022  | 260,013                           | 6,385,110   | 6,645,123  | 265,206                  | 3,374,679   | 3,639,885  | 271,004                  | 3,322,104   | 3,593,108  |
| 4) Other Local Revenue  | 2,942,324                        | 5,396,935   | 8,339,259  | 2,898,516                         | 5,596,398   | 8,494,914  | 3,238,255                | 5,690,701   | 8,928,956  | 3,385,024                | 5,840,792   | 9,225,816  |
| 5) TOTAL REVENUES   | 14,227,344                       | 13,690,748  | 27,918,092 | 10,474,491                        | 16,340,637  | 26,815,128 | 10,933,736               | 13,424,509  | 24,358,245 | 11,137,976               | 13,519,853  | 24,657,829 |
| <b>B. Expenditures</b>  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| 1) Certificated Salaries  | 2,271,760                        | 3,644,258   | 5,916,018  | 1,859,982                         | 3,592,882   | 5,452,864  | 1,858,039                | 3,638,758   | 5,496,797  | 1,886,530                | 3,685,363   | 5,571,893  |
| 2) Classified Salaries  | 3,883,559                        | 2,219,743   | 6,103,302  | 3,957,633                         | 2,638,721   | 6,596,354  | 4,060,171                | 2,718,456   | 6,778,627  | 4,165,563                | 2,800,655   | 6,966,218  |
| 3) Employee Benefits  | 2,197,398                        | 2,518,690   | 4,716,088  | 2,230,321                         | 2,938,549   | 5,168,870  | 2,388,104                | 3,131,626   | 5,519,730  | 2,564,395                | 3,334,036   | 5,898,431  |
| 4) Books and Supplies   | 470,502                          | 436,423     | 906,925    | 467,875                           | 375,089     | 842,964    | 482,210                  | 367,747     | 849,957    | 495,463                  | 369,338     | 864,801    |
| 5) Services & Other Operating Expenses  | 2,743,581                        | 4,020,464   | 6,764,045  | 2,135,686                         | 6,210,786   | 8,346,472  | 2,141,158                | 3,480,958   | 5,622,116  | 2,170,910                | 3,320,711   | 5,491,621  |
| 6) Capital Outlay   | 30,000                           | 755,378     | 785,378    | 55,000                            | 200,000     | 255,000    | 55,000                   | 337,592     | 337,592    | 55,000                   | 337,592     | 55,000     |
| 7) Other Outgo  | 2,762,991                        | 775,676     | 3,538,667  | -                                 | 337,592     | 337,592    | 55,000                   | 337,592     | 337,592    | 337,592                  | 337,592     | 337,592    |
| 8) Indirect Costs   | (1,481,410)                      | 1,384,966   | (96,444)   | (1,356,137)                       | 1,270,148   | (85,989)   | (1,258,719)              | 1,170,150   | (88,569)   | (1,191,225)              | 1,100,000   | (91,225)   |
| 9) Other Adjustments  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| 9) TOTAL EXPENDITURES   | 12,878,381                       | 15,735,598  | 28,613,979 | 9,350,360                         | 17,563,767  | 26,914,127 | 9,725,963                | 14,845,287  | 24,571,250 | 10,146,636               | 14,947,695  | 25,094,331 |
| <b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)</b> | 1,348,963                        | (2,044,850) | (695,887)  | 1,124,131                         | (1,223,130) | (98,999)   | 1,207,773                | (1,420,778) | (213,005)  | 991,340                  | (1,427,842) | (436,502)  |
| <b>D. Other Financing Sources/Uses</b>  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| a) Transfers In   | 623,099                          |             | 623,099    | 352,215                           |             | 352,215    | 359,259                  |             | 359,259    | 366,445                  |             | 366,445    |
| b) Transfers Out  | 228,393                          | 60,000      | 288,393    | 196,116                           | 60,000      | 256,116    | 196,116                  | 60,000      | 256,116    | 196,116                  | 60,000      | 256,116    |
| 3) Contributions  | (961,428)                        | 961,428     | -          | (1,218,170)                       | 1,218,170   | -          | (1,259,994)              | 1,259,994   | -          | (1,302,362)              | 1,302,362   | -          |
| 4) Total Finances & Uses  | (566,722)                        | 901,428     | 334,706    | (1,062,071)                       | 1,158,170   | 96,099     | (1,096,851)              | 1,199,994   | 103,143    | (1,132,033)              | 1,242,362   | 110,329    |
| <b>E. Net Increase (Decrease) in Fund Balance</b>   | 782,241                          | (1,143,422) | (361,181)  | 62,060                            | (64,960)    | (2,900)    | 110,922                  | (220,784)   | (109,862)  | (140,693)                | (185,480)   | (326,173)  |
| <b>F. Fund Balance</b>  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| 1) Beginning Fund Balance   | 3,737,134                        | 2,037,707   | 5,774,841  | 4,519,376                         | 894,285     | 5,413,661  | 4,581,436                | 829,325     | 5,410,761  | 4,692,358                | 608,541     | 5,300,899  |
| 2) Ending Fund Balance  | 4,519,375                        | 894,285     | 5,413,660  | 4,581,436                         | 829,325     | 5,410,761  | 4,692,358                | 608,541     | 5,300,899  | 4,551,665                | 423,061     | 4,974,726  |
| 2a) Revolving Cash  | 25,800                           |             | 25,800     |                                   |             |            |                          |             |            |                          |             |            |
| Prepaid Expenditures  | 109,312                          |             | 109,312    |                                   |             |            |                          |             |            |                          |             |            |
| 2d) Assigned: Excess Property Taxes Components of FB  | 3,861,406                        |             | 3,861,406  | 3,861,406                         |             | 3,861,406  | 3,861,406                |             | 3,861,406  | 3,861,406                |             | 3,861,406  |
| 2f) Reserves:   |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| Fund 01   | 522,857                          |             | 522,857    | 720,030                           |             | 720,030    | 830,952                  |             | 830,952    | 690,259                  |             | 590,259    |
| Fund 17   | 345,000                          |             | 345,000    | 195,000                           |             | 195,000    | 195,000                  |             | 195,000    | 195,000                  |             | 195,000    |
| Unassigned Fund Balance   | 3.00%                            |             |            | 3.37%                             |             |            | 4.13%                    |             |            | 3.49%                    |             |            |

**2017-18 BUDGET DEVELOPMENT GENERAL FUND 01 AND FUND 08  
UNRESTRICTED & RESTRICTED BUDGET SUMMARIES**

| Fund & Resource Number, Resource Name       |      | Beginning Balance                             | Revenues | Expenses  | Ending Balance |       |
|---|------|---|----------|-----------|----------------|-------|
| <b>UNRESTRICTED BUDGETS</b>                 |      |   |          |           |                |       |
| 01  | 1100 | Lottery-Unrestricted Portion                  | -        | 18,481    | 18,481         | -     |
| 01  | 1400 | Education Protection Account                  | -        | 26,674    | 26,674         | -     |
| <b>RESTRICTED BUDGETS-Federal and State</b> |      |   |          |           |                |       |
| 01  | 3010 | NCLB-Title I                                  | -        | 806,920   | 806,920        | -     |
| 01  | 3025 | Title 1-Delinquent                            | -        | 68,463    | 68,463         | -     |
| 01  | 3060 | NCLB:Title I Migr Ed Reg&Summ                 | -        | 2,019,027 | 2,019,027      | -     |
| 01  | 3061 | NCLB:Title I Migr Ed Summer Prgm              | -        | 127,357   | 127,357        | -     |
| 01  | 3110 | NCLB:Title I Even Strt Migr Ed                | -        | 148,667   | 148,667        | -     |
| 01  | 3111 | NCLB:Title I Even Strt Migr Ed-Summer Prgm    | -        | 7,978     | 7,978          | -     |
| 01  | 3310 | Speciql Education-Basic Grant                 | -        | 22,848    | 22,848         | -     |
| 08  | 3315 | Special Education-Prsch Ent Non Ris           | -        | 39,700    | 39,700         | -     |
| 08  | 3320 | Special Education-PreSchool Local Ent Ris     | -        | 39,700    | 39,700         | -     |
| 08  | 3327 | Idea Mental Health Alloc Plan                 | -        | 382,809   | 382,809        | -     |
| 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                               | -        | 13,536    | 13,536         | -     |
| 01  | 4203 | NCLB:T3:Limited English Profcn                | -        | 11,428    | 11,428         | -     |
| 01  | 5630 | NCLB:T10:Homeless Chkd Ed Grnt                | -        | 175,955   | 175,955        | -     |
| 01  | 5640 | Medi-Cal Billing Option                       | -        | 8,000     | 8,000          | -     |
| 01  | 6230 | California Clean Energy Jobs Act              | 24,497   | -         | 24,497         | -     |
| 01  | 6300 | Lottery-Restricted Portion                    | -        | 5,775     | 5,775          | -     |
| 01  | 6382 | Ca Career Pathways Trust                      | -        | 1,976,756 | 1,976,756      | -     |
| 01  | 6387 | Career Tech Ed Incentive Grant                | -        | 173,000   | 173,000        | -     |
| 01  | 6500 | Special Education-State Apportionment         | -        | 5,342,426 | 5,342,426      | -     |
| 08  | 6500 | Special Education-State Apportionment         | -        | 902,815   | 902,815        | -     |
| 01  | 6505 | Special Education-Community School Prog       | -        | 619,382   | 619,382        | -     |
| 01  | 6510 | Special Education-Infants                     | -        | 535,764   | 535,764        | -     |
| 01  | 6512 | Special Education-Mental Health -ERMH         | -        | 78,000    | 78,000         | -     |
| 08  | 6512 | Special Education-Mental Health -ERMH         | -        | 368,345   | 368,345        | -     |
| 01  | 6515 | Special Eduation-Infant Discretionary         | -        | 7,478     | 7,478          | -     |
| 08  | 6520 | Spec Ed Project Workability 1                 | -        | 136,000   | 136,000        | -     |
| 01  | 6680 | TUPE Cnty Technical Assistance                | -        | 37,500    | 37,500         | -     |
| 01  | 6690 | Tobacco-Use Prevention Education: Gr 6-12     | -        | 60,000    | 60,000         | -     |
| 01  | 7136 | California Regional Environmental Education   | -        | 32,000    | 32,000         | -     |
| 01  | 7338 | College Readiness Block Grant                 | 72,210   | -         | 72,210         | -     |
| 01  | 7366 | Foster Youth Services                         | -        | 222,103   | 222,103        | -     |
| 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)                | 21,568   | -         | 21,568         | -     |
| 01  | 7851 | Pre-Apprenticeship -Rfa16-192                 | -        | 499,538   | 499,538        | -     |
| 01  | 7852 | Apprenticeship Rfa 16-191                     | -        | 949,076   | 949,076        | -     |
| 01  | 8150 | On-Going And Routine Maintenance              | -        | 378,906   | 377,406        | 1,500 |

| <b>RESTRICTED BUDGETS-Local</b> |      |   |        |         |         |        |
|---------------------------------|------|---|--------|---------|---------|--------|
| 01                              | 9012 | College Night                               | -      | 5,000   | 5,000   | -      |
| 01                              | 9028 | Mock Trial                                  | 4,607  | 8,000   | 12,607  | -      |
| 08                              | 9052 | MAA -Medi-Cal Admin Activities              | 26,785 | 24,107  | 24,107  | 26,785 |
| 01                              | 9053 | Regional Sch Supp And Improvement           | -      | 84,000  | 84,000  | -      |
| 01                              | 9055 | Sipe-Safety Grant                           | -      | 20,751  | 20,751  | -      |
| 01                              | 9098 | Education Forecast                          | 41,290 | 5,000   | 5,000   | 41,290 |
| 01                              | 9120 | Larry Peterson Scholarship                  | 5,795  | -       | 5,795   | -      |
| 01                              | 9121 | Oasis Arts-Moca Foundation                  | 18,076 | 25,000  | 25,000  | 18,076 |
| 01                              | 9134 | So Cal Gas Co Donation                      | 5,855  | -       | 5,855   | -      |
| 01                              | 9136 | First Five Impact Grant                     | -      | 134,533 | 134,533 | -      |
| 08                              | 9260 | Storycorps Selpa Community Adv              | -      | -       | -       | -      |
| 01                              | 9280 | Attendance Peer Learning Network Grant      | 2,016  | -       | 2,016   | -      |
| 01                              | 9382 | Marced Foundation-CTE                       | 7,341  | -       | 7,341   | -      |
| 01                              | 9383 | N.County Musical Engage-Moca                | -      | 50,000  | 50,000  | -      |
| 01                              | 9384 | Countywide Arts Engage-Moca                 | -      | 100,000 | 100,000 | -      |
| 01                              | 9408 | County Music Program                        | -      | 11,000  | 11,000  | -      |
| 01                              | 9417 | Raising A Reader                            | -      | 40,000  | 40,000  | -      |
| 01                              | 9418 | Early Learning For All                      | -      | 44,409  | 44,409  | -      |
| 01                              | 9515 | Peg Access Grant - Public, Education & Govn | -      | -       | -       | -      |
| 01                              | 9634 | Career Technical Education                  | -      | -       | -       | -      |
| 01                              | 9694 | Facilities-RDA Funds                        | 60,000 | 374,828 | 434,828 | -      |





# Administration & Board of Education

## Dr. James Brescia - Superintendent

| Object | Description                                  | 15-16          | 16-17             | 17-18              |
|--------|--|----------------|-------------------|--------------------|
|        |  | Actuals        | Estimated Actuals | Budget Development |
|        | <b>RESC : 0000 Unrestricted</b>              |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                        | \$ (19,262.00) | \$ 77,200.00      |                    |
| 1000   | CERTIFICATED PERSONNEL                       | \$ 188,964.00  | \$ 196,767.00     | \$ 196,768.00      |
| 2000   | CLASSIFIED PERSONNEL                         | \$ 126,500.00  | \$ 173,282.00     | \$ 213,849.00      |
| 3000   | EMPLOYEE BENEFITS                            | \$ 113,756.00  | \$ 194,105.00     | \$ 215,557.00      |
| 4000   | BOOKS AND SUPPLIES                           | \$ 7,361.00    | \$ 12,819.00      | \$ 13,100.00       |
| 5000   | OTH OPERATING EXPEND D N USE                 | \$ 268,857.00  | \$ 273,799.00     | \$ 183,060.00      |
|        | -TOTAL:1000-5999                             | \$ 705,438.00  | \$ 850,772.00     | \$ 822,334.00      |
|        | <b>RESC :9098 EDUCATION FORECAST</b>         |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                        | \$ 10,000.00   | \$ 10,000.00      | \$ 5,000.00        |
| 5000   | OTH OPERATING EXPEND D N USE                 | \$ 9,408.00    | \$ 10,000.00      | \$ 5,000.00        |
|        | -TOTAL:1000-5999                             | \$ 9,408.00    | \$ 10,000.00      | \$ 5,000.00        |
|        | <b>RESC :9120 LARRY PETERSON SCHOLARSHIP</b> |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                        | \$ 5,795.00    |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                 |                | \$ 5,795.00       |                    |
|        | -TOTAL:1000-5999                             |                | \$ 5,795.00       |                    |
|        | <b>RESC: 9121 OASIS ARTS-MOCA FOUNDATION</b> |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                        |                | \$ 25,000.00      |                    |
| 4000   | BOOKS AND SUPPLIES                           |                | \$ 4,500.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE                 |                | \$ 20,500.00      |                    |
|        | -TOTAL:1000-5999                             |                | \$ 25,000.00      |                    |
|        | <b>RESC: 9122 GALVAN MEMORIAL FUND</b>       |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                        |                | \$ 15,000.00      |                    |

## Business Services

Sheldon Smith, Ed.D - Assistant Superintendent

Melissa Abbey - Director of Fiscal Services

| Object | Description                  | 15-16           | 16-17             | 17-18              |
|--------|------------------------------|-----------------|-------------------|--------------------|
|        |                              | Actuals         | Estimated Actuals | Budget Development |
| 8000   | REVENUE LIMIT SOURCES        | \$ 213,096.00   | \$ 218,739.00     | \$ (2,374,250.00)  |
| 2000   | CLASSIFIED PERSONNEL         | \$ 1,140,516.00 | \$ 1,259,590.00   | \$ 1,296,711.00    |
| 3000   | EMPLOYEE BENEFITS            | \$ 401,330.00   | \$ 444,825.00     | \$ 487,095.00      |
| 4000   | BOOKS AND SUPPLIES           | \$ 41,098.00    | \$ 31,547.00      | \$ 26,500.00       |
| 5000   | OTH OPERATING EXPEND D N USE | \$ 216,990.00   | \$ 231,295.00     | \$ 243,854.00      |
|        | -TOTAL:1000-5999             | \$ 1,799,933.00 | \$ 1,967,257.00   | \$ 2,054,160.00    |

## Data Processing Services

Kim Burke - Payroll Manager

| Object | Description                  | 15-16         | 16-17                | 17-18                 |
|--------|------------------------------|---------------|----------------------|-----------------------|
|        |                              | Actuals       | Estimated<br>Actuals | Budget<br>Development |
| 8000   | REVENUE LIMIT SOURCES        | \$ 266,527.00 | \$ 225,368.00        | \$ 225,000.00         |
| 2000   | CLASSIFIED PERSONNEL         | \$ 152,974.00 | \$ 106,621.00        | \$ 90,337.00          |
| 3000   | EMPLOYEE BENEFITS            | \$ 51,397.00  | \$ 39,026.00         | \$ 39,230.00          |
| 4000   | BOOKS AND SUPPLIES           | \$ 11,548.00  | \$ 38,759.00         | \$ 13,800.00          |
| 5000   | OTH OPERATING EXPEND D N USE | \$ 129,146.00 | \$ 119,931.00        | \$ 130,000.00         |
|        | -TOTAL:1000-5999             | \$ 345,064.00 | \$ 304,337.00        | \$ 273,367.00         |
| 6000   | CAPITAL OUTLAY               | \$ 27,285.00  |                      |                       |
|        | -TOTAL:1000-6999             | \$ 372,349.00 | \$ 304,337.00        | \$ 273,367.00         |



# Information Technology Services

Phil Trott - Director of Information Technology Services

| Object | Description                  | 15-16         | 16-17                | 17-18                 |
|--------|------------------------------|---------------|----------------------|-----------------------|
|        |                              | Actuals       | Estimated<br>Actuals | Budget<br>Development |
| 8000   | REVENUE LIMIT SOURCES        | \$ 90,321.00  | \$ 236,124.00        | \$ 124,900.00         |
| 2000   | CLASSIFIED PERSONNEL         | \$ 244,942.00 | \$ 249,112.00        | \$ 258,928.00         |
| 3000   | EMPLOYEE BENEFITS            | \$ 79,827.00  | \$ 88,372.00         | \$ 92,350.00          |
| 4000   | BOOKS AND SUPPLIES           | \$ 55,289.00  | \$ 42,600.00         | \$ 75,600.00          |
| 5000   | OTH OPERATING EXPEND D N USE | \$ 167,791.00 | \$ 361,941.00        | \$ 213,875.00         |
|        | -TOTAL:1000-5999             | \$ 547,850.00 | \$ 742,025.00        | \$ 640,753.00         |
| 6000   | CAPITAL OUTLAY               | \$ 11,825.00  | \$ 25,000.00         | \$ 50,000.00          |
|        | -TOTAL:1000-7999             | \$ 559,675.00 | \$ 767,025.00        | \$ 690,753.00         |



## Maintenance & Operations

### Ashley Lightfoot - Director of Operational Services

| Object | Description                                | 15-16           | 16-17             | 17-18              |
|--------|--|-----------------|-------------------|--------------------|
|        |  | Actuals         | Estimated Actuals | Budget Development |
| 8000   | REVENUE LIMIT SOURCES                      | \$ (530,687.00) | \$ (704,053.00)   | \$ (213,807.00)    |
| 2000   | CLASSIFIED PERSONNEL                       | \$ 197,247.00   | \$ 266,304.00     | \$ 270,133.00      |
| 3000   | EMPLOYEE BENEFITS                          | \$ 81,559.00    | \$ 101,111.00     | \$ 112,139.00      |
| 4000   | BOOKS AND SUPPLIES                         | \$ 54,931.00    | \$ 62,964.00      | \$ 77,841.00       |
| 5000   | OTH OPERATING EXPEND D N USE               | \$ 214,708.00   | \$ 232,087.00     | \$ 269,930.00      |
|        | -TOTAL:1000-5999                           | \$ 548,444.00   | \$ 662,466.00     | \$ 730,043.00      |
| 6000   | CAPITAL OUTLAY                             | \$ 11,610.00    | \$ 675,097.00     |                    |
|        | -TOTAL:1000-7999                           | \$ 560,054.00   | \$ 1,337,563.00   | \$ 730,043.00      |
|        | RESC :0240 COMMUNITY SCHOOLS-COE           |                 |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                       | \$ 171,181.00   | \$ 181,445.00     | \$ 190,106.00      |
| 3000   | EMPLOYEE BENEFITS                          | \$ 75,194.00    | \$ 83,105.00      | \$ 91,916.00       |
| 4000   | BOOKS AND SUPPLIES                         | \$ 35,961.00    | \$ 33,992.00      | \$ 38,392.00       |
| 5000   | OTH OPERATING EXPEND D N USE               | \$ 140,129.00   | \$ 169,907.00     | \$ 166,402.00      |
|        | -TOTAL:1000-7999                           | \$ 422,465.00   | \$ 468,449.00     | \$ 486,816.00      |
|        | RESC :6105 CSPP STATE PRESCHOOL            |                 |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                       | \$ 94,532.00    | \$ 94,256.00      | \$ 96,321.00       |
| 3000   | EMPLOYEE BENEFITS                          | \$ 37,297.00    | \$ 38,687.00      | \$ 44,896.00       |
| 4000   | BOOKS AND SUPPLIES                         | \$ 10,400.00    | \$ 8,983.00       | \$ 8,850.00        |
| 5000   | OTH OPERATING EXPEND D N USE               | \$ 5,187.00     | \$ 8,191.00       | \$ 8,191.00        |
|        | -TOTAL:1000-7999                           | \$ 147,415.00   | \$ 150,117.00     | \$ 158,258.00      |
|        | RESC :6230 California Clean Energy Jobs A  |                 |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE               |                 | \$ 55,497.00      |                    |
|        | -TOTAL:1000-7999                           |                 | \$ 55,497.00      |                    |
|        | RESC :6500 SPECIAL EDUCATION APPORTIONMENT |                 |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                       | \$ 139,479.00   | \$ 132,158.00     | \$ 154,753.00      |
| 3000   | EMPLOYEE BENEFITS                          | \$ 53,270.00    | \$ 49,044.00      | \$ 68,008.00       |
| 4000   | BOOKS AND SUPPLIES                         | \$ 15,150.00    | \$ 14,420.00      | \$ 14,420.00       |
| 5000   | OTH OPERATING EXPEND D N USE               | \$ 116,811.00   | \$ 154,527.00     | \$ 149,635.00      |
|        | -TOTAL:1000-7999                           | \$ 324,710.00   | \$ 350,149.00     | \$ 386,816.00      |

**Maintenance & Operations**  
**Ashley Lightfoot - Director of Operational Services**

| Object | Description                      | 15-16         | 16-17                | 17-18                 |
|--------|----------------------------------|---------------|----------------------|-----------------------|
|        |                                  | Actuals       | Estimated<br>Actuals | Budget<br>Development |
|        | RESC :8150 ONGOING & MAJOR MAINT |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES            | \$ 369,580.00 | \$ 376,931.00        | \$ 378,906.00         |
| 2000   | CLASSIFIED PERSONNEL             | \$ 198,832.00 | \$ 180,940.00        | \$ 177,950.00         |
| 3000   | EMPLOYEE BENEFITS                | \$ 65,928.00  | \$ 65,292.00         | \$ 68,406.00          |
| 4000   | BOOKS AND SUPPLIES               | \$ 40,715.00  | \$ 51,777.00         | \$ 52,334.00          |
| 5000   | OTH OPERATING EXPEND D N USE     | \$ 73,715.00  | \$ 79,738.00         | \$ 78,716.00          |
|        | -TOTAL:1000-7999                 | \$ 379,190.00 | \$ 377,747.00        | \$ 377,406.00         |
|        | RESC :9044 FIRST 5 PRE-SCHOOLS   |               |                      |                       |
| 5000   | OTH OPERATING EXPEND D N USE     | \$ 1,861.00   | \$ 2,658.00          | \$ 2,271.00           |
|        | -TOTAL:1000-7999                 | \$ 1,861.00   | \$ 2,658.00          | \$ 2,271.00           |
|        | RESC :9055 SIPE-SAFETY GRANT     |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES            |               | \$ 20,751.00         | \$ 20,751.00          |
| 4000   | BOOKS AND SUPPLIES               |               | \$ 12,015.00         | \$ 4,015.00           |
| 5000   | OTH OPERATING EXPEND D N USE     |               | \$ 8,736.00          | \$ 16,736.00          |
|        | -TOTAL:1000-7999                 |               | \$ 20,751.00         | \$ 20,751.00          |
|        | RESC :9694 FACILITIES            |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES            | \$ 326,795.00 | \$ 344,342.00        | \$ 374,828.00         |
| 2000   | CLASSIFIED PERSONNEL             | \$ 50,460.00  | \$ 69,989.00         | \$ 71,546.00          |
| 3000   | EMPLOYEE BENEFITS                | \$ 16,641.00  | \$ 22,129.00         | \$ 25,689.00          |
| 4000   | BOOKS AND SUPPLIES               | \$ 8,990.00   | \$ 1,250.00          |                       |
| 5000   | OTH OPERATING EXPEND D N USE     | \$ 165,085.00 | \$ 168,458.00        | \$ 256,593.00         |
|        | -TOTAL:1000-5999                 | \$ 241,176.00 | \$ 261,826.00        | \$ 353,828.00         |
| 6000   | CAPITAL OUTLAY                   | \$ 206,726.00 | \$ 14,689.00         |                       |
|        | -TOTAL:1000-7999                 | \$ 447,902.00 | \$ 276,515.00        | \$ 353,828.00         |



**Human Resources Department**  
 Thomas Alvarez - Chief Human Resources Officer

| Object | Description                  | 15-16         | 16-17             | 17-18              |
|--------|------------------------------|---------------|-------------------|--------------------|
|        |                              | Actuals       | Estimated Actuals | Budget Development |
| 8000   | REVENUE LIMIT SOURCES        | \$ 194,043.00 | \$ 125,000.00     | \$ 130,000.00      |
| 2000   | CLASSIFIED PERSONNEL         | \$ 547,663.00 | \$ 524,785.00     | \$ 520,551.00      |
| 3000   | EMPLOYEE BENEFITS            | \$ 203,820.00 | \$ 198,673.00     | \$ 207,422.00      |
| 4000   | BOOKS AND SUPPLIES           | \$ 7,930.00   | \$ 15,428.00      | \$ 10,000.00       |
| 5000   | OTH OPERATING EXPEND D N USE | \$ 189,806.00 | \$ 189,737.00     | \$ 186,250.00      |
|        | -TOTAL:1000-5999             | \$ 949,219.00 | \$ 928,623.00     | \$ 924,223.00      |



# Educational Support Services

## Dr. James Brescia - Superintendent

| Object | Description                                       | 15-16           | 16-17             | 17-18              |
|--------|---|-----------------|-------------------|--------------------|
|        |   | Actuals         | Estimated Actuals | Budget Development |
|        | <b>RESOURCE: 0000 UNRESTRICTED</b>                |                 |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 740,419.00   | \$ 519,835.00     | \$ 464,841.00      |
| 2000   | CLASSIFIED PERSONNEL                              | \$ 165,525.00   | \$ 148,339.00     | \$ 149,509.00      |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 251,926.00   | \$ 202,696.00     | \$ 216,537.00      |
| 4000   | BOOKS AND SUPPLIES                                | \$ 44,672.00    | \$ 60,090.00      | \$ 41,360.00       |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 126,603.00   | \$ 135,462.00     | \$ 126,725.00      |
|        | -TOTAL:1000-7999                                  | \$ 1,329,145.00 | \$ 1,066,422.00   | \$ 998,972.00      |
|        | <b>RESC :4203 NCLB:T3:LIMITED ENGLISH PROF CN</b> |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 18,590.00    | \$ 17,544.00      | \$ 11,428.00       |
| 4000   | BOOKS AND SUPPLIES                                | \$ 680.00       | \$ 2,712.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 835.00       | \$ 2,158.00       | \$ 1,521.00        |
|        | -TOTAL:1000-5999                                  | \$ 1,515.00     | \$ 4,870.00       | \$ 1,521.00        |
| 7000   | TUITION AND TRANSFERS                             | \$ 3,117.00     | \$ 7,152.00       | \$ 6,616.00        |
|        | -TOTAL:1000-7999                                  | \$ 4,632.00     | \$ 12,022.00      | \$ 8,137.00        |
|        | <b>RESC :6680 TUPE COE ADMINISTRATIVE GRANTS</b>  |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 624.00       | \$ 41,865.00      | \$ 37,500.00       |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 25,744.00    | \$ 26,516.00      | \$ 23,746.00       |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 8,314.00     | \$ 8,987.00       | \$ 8,532.00        |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 1,046.00     | \$ 1,977.00       | \$ 1,246.00        |
|        | -TOTAL:1000-5999                                  | \$ 35,104.00    | \$ 37,480.00      | \$ 33,524.00       |
| 7000   | TUITION AND TRANSFERS                             | \$ 3,020.00     | \$ 4,385.00       | \$ 3,976.00        |
|        | -TOTAL:1000-7999                                  | \$ 38,124.00    | \$ 41,865.00      | \$ 37,500.00       |
|        | <b>RESC :6690 TOBACCO USE PREV ED - GR 6-12</b>   |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 29,285.00    | \$ 14,068.00      | \$ 60,000.00       |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 5,521.00     | \$ 1,979.00       |                    |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 839.00       | \$ 670.00         |                    |
| 4000   | BOOKS AND SUPPLIES                                |                 |                   | \$ 3,335.00        |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 20,605.00    | \$ 9,945.00       | \$ 50,303.00       |
|        | -TOTAL:1000-5999                                  | \$ 26,965.00    | \$ 12,594.00      | \$ 53,638.00       |
| 7000   | TUITION AND TRANSFERS                             |                 | \$ 1,474.00       | \$ 6,362.00        |
|        | -TOTAL:1000-7999                                  | \$ 29,285.00    | \$ 14,068.00      | \$ 60,000.00       |

# Educational Support Services

Dr. James Brescia - Superintendent

| Object | Description                               | 15-16         | 16-17                | 17-18                 |
|--------|---|---------------|----------------------|-----------------------|
|        |   | Actuals       | Estimated<br>Actuals | Budget<br>Development |
|        | RESC :7823 MULTI-TIER SUP STWIDE/ (ISABS) |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES                     |               | \$ 25,000.00         |                       |
| 5000   | OTH OPERATING EXPEND D N USE              |               | \$ 22,379.00         |                       |
|        | -TOTAL:1000-5999                          |               | \$ 22,379.00         |                       |
| 7000   | TUITION AND TRANSFERS                     |               | \$ 2,621.00          |                       |
|        | -TOTAL:1000-7999                          |               | \$ 25,000.00         |                       |
|        | RESC :9012 COLLEGE NIGHT                  |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 486.00     | \$ 5,000.00          | \$ 5,000.00           |
| 4000   | BOOKS AND SUPPLIES                        | \$ 192.00     | \$ 4,416.00          | \$ 2,500.00           |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 294.00     | \$ 584.00            | \$ 2,500.00           |
|        | -TOTAL:1000-7999                          | \$ 486.00     | \$ 5,000.00          | \$ 5,000.00           |
|        | RESC :9028 MOCK TRIAL                     |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 10,160.00  | \$ 8,280.00          | \$ 8,000.00           |
| 4000   | BOOKS AND SUPPLIES                        | \$ 543.00     | \$ 4,780.00          | \$ 500.00             |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 8,500.00   | \$ 8,477.00          | \$ 7,500.00           |
|        | -TOTAL:1000-7999                          | \$ 9,043.00   | \$ 13,257.00         | \$ 8,000.00           |
|        | RESC :9053 REGIONAL SCH SUPP AND IMPROVMT |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 100,630.00 | \$ 94,670.00         | \$ 84,000.00          |
| 1000   | CERTIFICATED PERSONNEL                    | \$ 24,902.00  | \$ 48,065.00         | \$ 56,694.00          |
| 2000   | CLASSIFIED PERSONNEL                      | \$ 19,209.00  |                      |                       |
| 3000   | EMPLOYEE BENEFITS                         | \$ 13,819.00  | \$ 14,811.00         | \$ 18,400.00          |
| 4000   | BOOKS AND SUPPLIES                        | \$ 2,028.00   | \$ 4,200.00          |                       |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 12,086.00  | \$ 37,723.00         |                       |
|        | -TOTAL:1000-5999                          | \$ 72,044.00  | \$ 104,799.00        | \$ 75,094.00          |
| 7000   | TUITION AND TRANSFERS                     | \$ 6,195.00   | \$ 12,262.00         | \$ 8,906.00           |
|        | -TOTAL:1000-7999                          | \$ 78,240.00  | \$ 117,061.00        | \$ 84,000.00          |

# Educational Support Services

Dr. James Brescia - Superintendent

| Object | Description                         | 15-16        | 16-17                | 17-18                 |
|--------|-------------------------------------|--------------|----------------------|-----------------------|
|        |                                     | Actuals      | Estimated<br>Actuals | Budget<br>Development |
|        | RESC :9136 FIRST 5 IMPACT           |              |                      |                       |
| 8000   | REVENUE LIMIT SOURCES               |              | \$ 113,848.00        | \$ 134,533.00         |
| 1000   | CERTIFICATED PERSONNEL              |              | \$ 16,896.00         | \$ 7,702.00           |
| 2000   | CLASSIFIED PERSONNEL                |              | \$ 37,818.00         | \$ 51,243.00          |
| 3000   | EMPLOYEE BENEFITS                   |              | \$ 16,524.00         | \$ 17,824.00          |
| 4000   | BOOKS AND SUPPLIES                  |              | \$ 27,935.00         | \$ 41,278.00          |
| 5000   | OTH OPERATING EXPEND D N USE        |              | \$ 8,320.00          | \$ 9,476.00           |
|        | -TOTAL:1000-5999                    |              | \$ 107,493.00        | \$ 127,523.00         |
| 7000   | TUITION AND TRANSFERS               |              | \$ 6,355.00          | \$ 7,010.00           |
|        | -TOTAL:1000-7999                    |              | \$ 113,848.00        | \$ 134,533.00         |
|        | RESC :9401 ECE WORKSHOP             |              |                      |                       |
| 8000   | REVENUE LIMIT SOURCES               | \$ 5,369.00  | \$ 5,819.00          |                       |
| 2000   | CLASSIFIED PERSONNEL                | \$ 1,430.00  |                      |                       |
| 3000   | EMPLOYEE BENEFITS                   | \$ 315.00    |                      |                       |
| 4000   | BOOKS AND SUPPLIES                  | \$ 7,485.00  | \$ 1,190.00          |                       |
| 5000   | OTH OPERATING EXPEND D N USE        | \$ 1,166.00  | \$ 4,087.00          |                       |
|        | -TOTAL:1000-7999                    | \$ 10,396.00 | \$ 5,277.00          |                       |
|        | RESC :9405 ED TECH PROF DEVELOPMENT |              |                      |                       |
| 8000   | REVENUE LIMIT SOURCES               | \$ 17,236.00 |                      |                       |
| 4000   | BOOKS AND SUPPLIES                  | \$ 9,398.00  |                      |                       |
| 5000   | OTH OPERATING EXPEND D N USE        | \$ 12,709.00 |                      |                       |
|        | -TOTAL:1000-5999                    | \$ 22,107.00 |                      |                       |
| 7000   | TUITION AND TRANSFERS               | \$ 1,902.00  |                      |                       |
|        | -TOTAL:1000-7999                    | \$ 24,009.00 |                      |                       |

Moved to  
Unrestricted

# Educational Support Services

Dr. James Brescia - Superintendent

| Object | Description                       | 15-16        | 16-17             | 17-18              |
|--------|-----------------------------------|--------------|-------------------|--------------------|
|        |                                   | Actuals      | Estimated Actuals | Budget Development |
|        | RESC :9408 COUNTY MUSIC PROGRAM   |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES             | \$ 9,502.00  | \$ 11,035.00      | \$ 11,000.00       |
| 4000   | BOOKS AND SUPPLIES                | \$ 586.00    | \$ 906.00         | \$ 1,000.00        |
| 5000   | OTH OPERATING EXPEND D N USE      | \$ 8,890.00  | \$ 10,155.00      | \$ 10,000.00       |
|        | -TOTAL:1000-7999                  | \$ 9,476.00  | \$ 11,061.00      | \$ 11,000.00       |
|        | RESC :9417 Raising a Reader       |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES             | \$ 41,690.00 | \$ 40,000.00      | \$ 40,000.00       |
| 2000   | CLASSIFIED PERSONNEL              | \$ 16,904.00 | \$ 14,289.00      | \$ 11,610.00       |
| 3000   | EMPLOYEE BENEFITS                 | \$ 3,539.00  | \$ 2,344.00       | \$ 2,858.00        |
| 4000   | BOOKS AND SUPPLIES                | \$ 9,585.00  | \$ 13,541.00      | \$ 13,380.00       |
| 5000   | OTH OPERATING EXPEND D N USE      | \$ 2,840.00  | \$ 37,821.00      | \$ 12,152.00       |
|        | -TOTAL:1000-7999                  | \$ 32,868.00 | \$ 67,995.00      | \$ 40,000.00       |
|        | RESC :9418 Early Learning for All |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES             | \$ 48,088.00 | \$ 44,409.00      | \$ 44,409.00       |
| 1000   | CERTIFICATED PERSONNEL            |              | \$ 7,805.00       |                    |
| 2000   | CLASSIFIED PERSONNEL              | \$ 18,490.00 | \$ 16,995.00      | \$ 21,157.00       |
| 3000   | EMPLOYEE BENEFITS                 | \$ 3,465.00  | \$ 6,485.00       | \$ 5,725.00        |
| 4000   | BOOKS AND SUPPLIES                | \$ 9,689.00  | \$ 4,871.00       | \$ 7,791.00        |
| 5000   | OTH OPERATING EXPEND D N USE      | \$ 16,195.00 | \$ 5,601.00       | \$ 7,389.00        |
|        | -TOTAL:1000-5999                  | \$ 47,840.00 | \$ 41,757.00      | \$ 42,062.00       |
| 7000   | TUITION AND TRANSFERS             | \$ 1,778.00  | \$ 2,652.00       | \$ 2,347.00        |
|        | -TOTAL:1000-7999                  | \$ 49,618.00 | \$ 44,409.00      | \$ 44,409.00       |
|        | RESC :9510 CTAP                   |              |                   |                    |
| 1000   | CERTIFICATED PERSONNEL            | \$ 29,970.00 | \$ 4,749.00       | \$ 4,750.00        |
| 2000   | CLASSIFIED PERSONNEL              | \$ 14,031.00 |                   |                    |
| 3000   | EMPLOYEE BENEFITS                 | \$ 14,521.00 | \$ 1,616.00       | \$ 1,714.00        |
| 5000   | OTH OPERATING EXPEND D N USE      | \$ 1,144.00  | \$ 3,760.00       |                    |
|        | -TOTAL:1000-5999                  | \$ 59,667.00 | \$ 10,125.00      | \$ 6,464.00        |
| 7000   | TUITION AND TRANSFERS             | \$ 5,132.00  | \$ 849.00         |                    |
|        | -TOTAL:1000-7999                  | \$ 64,799.00 | \$ 10,974.00      | \$ 6,464.00        |

**Educational Support Services**  
**Dr. James Brescia - Superintendent**  
**Celeste Royer - State CREEC Network Regional Manager**

| Object | Description   | 15-16         | 16-17             | 17-18              |
|--------|---|---------------|-------------------|--------------------|
|        |   | Actuals       | Estimated Actuals | Budget Development |
|        | <b>RANCHO EL CHORRO OUTDOORS SCHOOL</b>   |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 737,525.00 | \$ 811,251.00     | \$ 922,893.00      |
| 2000   | CLASSIFIED PERSONNEL  | \$ 447,861.00 | \$ 440,815.00     | \$ 507,567.00      |
| 3000   | EMPLOYEE BENEFITS   | \$ 143,339.00 | \$ 147,689.00     | \$ 160,776.00      |
| 4000   | BOOKS AND SUPPLIES  | \$ 88,115.00  | \$ 122,075.00     | \$ 158,625.00      |
| 5000   | OTH OPERATING EXPEND D N USE  | \$ 51,603.00  | \$ 95,672.00      | \$ 90,925.00       |
|        | -TOTAL:1000-5999  | \$ 730,918.00 | \$ 806,251.00     | \$ 917,893.00      |
| 6000   | CAPITAL OUTLAY  | \$ 6,608.00   | \$ 5,000.00       | \$ 5,000.00        |
|        | -TOTAL:1000-7999  | \$ 737,525.00 | \$ 811,251.00     | \$ 922,893.00      |
|        | <b>RESC :0841 REC CONTRACTS - Host the CREEC Network Website and Resource Directory</b> |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   |               | \$ 41,432.00      |                    |
| 2000   | CLASSIFIED PERSONNEL  |               | \$ 1,917.00       |                    |
| 3000   | EMPLOYEE BENEFITS   |               | \$ 123.00         |                    |
| 5000   | OTH OPERATING EXPEND D N USE  |               | \$ 34,487.00      |                    |
|        | -TOTAL:1000-5999  |               | \$ 36,527.00      |                    |
| 7000   | TUITION AND TRANSFERS   |               | \$ 4,905.00       |                    |
|        | -TOTAL:1000-7999  |               | \$ 41,432.00      |                    |
|        | <b>RESC :0842 Ten Strands Creec PD Contract</b>   |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   |               | \$ 113,008.00     |                    |
| 4000   | BOOKS AND SUPPLIES  |               | \$ 2,270.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE  |               | \$ 98,900.00      |                    |
|        | -TOTAL:1000-5999  |               | \$ 101,170.00     |                    |
| 7000   | TUITION AND TRANSFERS   |               | \$ 11,838.00      |                    |
|        | -TOTAL:1000-7999  |               | \$ 113,008.00     |                    |

**Educational Support Services**  
**Dr. James Brescia - Superintendent**  
**Celeste Royer - State CREEC Network Regional Manager**

| Object | Description   | 15-16        | 16-17             | 17-18              |
|--------|---|--------------|-------------------|--------------------|
|        |   | Actuals      | Estimated Actuals | Budget Development |
|        | <b>RESC :7136 Environmental Education Grant Program (EEGP)</b>                                |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 40,125.00 | \$ 30,078.00      | \$ 32,000.00       |
| 2000   | CLASSIFIED PERSONNEL  | \$ 23,673.00 | \$ 22,412.00      | \$ 23,283.00       |
| 3000   | EMPLOYEE BENEFITS   | \$ 4,979.00  | \$ 5,310.00       | \$ 5,937.00        |
| 5000   | OTH OPERATING EXPEND D N USE  | \$ 8,329.00  |                   | \$ 273.00          |
|        | -TOTAL:1000-5999  | \$ 36,982.00 | \$ 27,722.00      | \$ 29,493.00       |
| 7000   | TUITION AND TRANSFERS   | \$ 3,143.00  | \$ 2,356.00       | \$ 2,507.00        |
|        | -TOTAL:1000-7999  | \$ 40,125.00 | \$ 30,078.00      | \$ 32,000.00       |
|        | <b>RESC :7810 DWR - California Regional Environmental Education Community (CREEC) Region.</b> |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 1,500.00  | \$ 1,500.00       | \$ 1,500.00        |
| 2000   | CLASSIFIED PERSONNEL  |              | \$ 1,117.00       | \$ 1,100.00        |
| 3000   | EMPLOYEE BENEFITS   |              | \$ 265.00         | \$ 282.00          |
| 5000   | OTH OPERATING EXPEND D N USE  | \$ 1,382.00  |                   |                    |
|        | -TOTAL:1000-5999  | \$ 1,382.00  | \$ 1,382.00       | \$ 1,382.00        |
| 7000   | TUITION AND TRANSFERS   | \$ 118.00    | \$ 118.00         | \$ 118.00          |
|        | -TOTAL:1000-7999  | \$ 1,500.00  | \$ 1,500.00       | \$ 1,500.00        |
|        | <b>RESC :7822 Drought Response Outreach Program for Schools (DROPS) Grant</b>                 |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   |              | \$ 300,000.00     |                    |
| 6000   | CAPITAL OUTLAY  |              | \$ 300,000.00     |                    |
|        | -TOTAL:1000-7999  |              | \$ 300,000.00     |                    |
|        | <b>RESC :9134 So Cal Gas Co</b>   |              |                   |                    |
| 2000   | CLASSIFIED PERSONNEL  | \$ 1,158.00  | \$ 144.00         |                    |
| 3000   | EMPLOYEE BENEFITS   | \$ 207.00    | \$ 34.00          |                    |
| 4000   | BOOKS AND SUPPLIES  | \$ 1,527.00  | \$ 817.00         |                    |
| 5000   | OTH OPERATING EXPEND D N USE  | \$ 1,493.00  | \$ 8,000.00       |                    |
|        | -TOTAL:1000-5999  | \$ 4,386.00  | \$ 8,995.00       |                    |
| 7000   | TUITION AND TRANSFERS   | \$ 377.00    | \$ 1,053.00       |                    |
|        | -TOTAL:1000-7999  | \$ 4,763.00  | \$ 10,048.00      |                    |



**Educational Support Services**  
**James Brescia, Ed.D - Superintendent**  
**Educational Technology Center**  
**Michael Garrett - Technology Center Manager**

| Object | Description                              | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :0470 EDUCATIONAL TECHNOLOGY CENTER |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ 407,162.00 | \$ 441,147.00     | \$ 449,605.00      |
| 2000   | CLASSIFIED PERSONNEL                     | \$ 222,739.00 | \$ 202,699.00     | \$ 153,596.00      |
| 3000   | EMPLOYEE BENEFITS                        | \$ 80,301.00  | \$ 71,580.00      | \$ 76,585.00       |
| 4000   | BOOKS AND SUPPLIES                       | \$ 8,185.00   | \$ 1,961.00       | \$ 500.00          |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 100,936.00 | \$ 164,907.00     | \$ 168,924.00      |
|        | -TOTAL:1000-7999                         | \$ 412,162.00 | \$ 441,147.00     | \$ 399,605.00      |
|        | RESC :9515 PEG                           |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ -          | \$ 100.00         | \$ 50,000.00       |
| 2000   | CLASSIFIED PERSONNEL                     |               |                   | \$ 50,000.00       |
| 4000   | BOOKS AND SUPPLIES                       | \$ 20,295.00  | \$ 20,765.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 341.00     | \$ 30.00          |                    |
|        | -TOTAL:1000-7999                         | \$ 20,636.00  | \$ 20,795.00      | \$ 50,000.00       |

Educational Support Services  
James Brescia, Ed.D - Superintendent  
Early Learning Educational Support  
Nancy Norton - Director

| Object | Description                               | 15-16         | 16-17             | 17-18              |
|--------|---|---------------|-------------------|--------------------|
|        |   | Actuals       | Estimated Actuals | Budget Development |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 3,092.00   | \$ 22,542.00      | \$ 10,661.00       |
| 1000   | CERTIFICATED PERSONNEL                    | \$ 1,827.00   | \$ 1,535.00       |                    |
| 2000   | CLASSIFIED PERSONNEL                      | \$ 805.00     | \$ 346.00         |                    |
| 3000   | EMPLOYEE BENEFITS                         | \$ 508.00     | \$ 466.00         |                    |
| 4000   | BOOKS AND SUPPLIES                        |               | \$ 15,474.00      | \$ 5,250.00        |
| 5000   | OTH OPERATING EXPEND D N USE              |               | \$ 298.00         |                    |
|        | -TOTAL:1000-7999                          | \$ 3,140.00   | \$ 18,119.00      | \$ 5,250.00        |
|        | RESC :5320 CHILD NUTRITION-CCFP CLAIMS    |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 35,929.00  | \$ 32,500.00      | \$ 42,330.00       |
| 1000   | CERTIFICATED PERSONNEL                    | \$ 12,330.00  |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                      | \$ 9,042.00   | \$ 10,798.00      | \$ 10,603.00       |
| 3000   | EMPLOYEE BENEFITS                         | \$ 9,389.00   | \$ 5,677.00       | \$ 5,991.00        |
| 4000   | BOOKS AND SUPPLIES                        | \$ 16,856.00  | \$ 23,700.00      | \$ 22,100.00       |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 515.00     | \$ 900.00         | \$ 500.00          |
|        | -TOTAL:1000-5999                          | \$ 48,133.00  | \$ 41,075.00      | \$ 39,194.00       |
| 7000   | TUITION AND TRANSFERS                     | \$ 3,851.00   | \$ 3,164.00       | \$ 3,136.00        |
|        | -TOTAL:1000-7999                          | \$ 51,984.00  | \$ 44,239.00      | \$ 42,330.00       |
|        | RESC :6052 CH DEV:PREK/FAM LIT-PROG SUPRT |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 1,012.00   | \$ 2,500.00       | \$ 2,500.00        |
| 4000   | BOOKS AND SUPPLIES                        | \$ 937.00     | \$ 2,315.00       | \$ 2,315.00        |
|        | -TOTAL:1000-5999                          | \$ 937.00     | \$ 2,315.00       | \$ 2,315.00        |
| 7000   | TUITION AND TRANSFERS                     | \$ 75.00      | \$ 185.00         | \$ 185.00          |
|        | -TOTAL:1000-7999                          | \$ 1,012.00   | \$ 2,500.00       | \$ 2,500.00        |
|        | RESC :6105 CSPP STATE PRESCHOOL           |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 876,806.00 | \$ 862,830.00     | \$ 910,905.00      |
| 1000   | CERTIFICATED PERSONNEL                    | \$ 324,283.00 | \$ 310,900.00     | \$ 322,622.00      |
| 2000   | CLASSIFIED PERSONNEL                      | \$ 150,188.00 | \$ 142,868.00     | \$ 142,198.00      |
| 3000   | EMPLOYEE BENEFITS                         | \$ 187,883.00 | \$ 186,548.00     | \$ 211,408.00      |
| 4000   | BOOKS AND SUPPLIES                        | \$ 978.00     | \$ 3,371.00       | \$ 2,800.00        |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 8,956.00   | \$ 12,758.00      | \$ 10,774.00       |
|        | -TOTAL:1000-5999                          | \$ 672,289.00 | \$ 656,445.00     | \$ 689,802.00      |
| 7000   | TUITION AND TRANSFERS                     | \$ 65,576.00  | \$ 61,268.00      | \$ 67,845.00       |
|        | -TOTAL:1000-7999                          | \$ 737,865.00 | \$ 717,713.00     | \$ 757,647.00      |

Educational Support Services  
James Brescia, Ed.D - Superintendent  
Early Learning Educational Support  
Nancy Norton - Director

| Object | Description                              | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :6127 PRESCHOOL QRIS GRANT          |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    |               | \$ 182,621.00     |                    |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 137,552.00 | \$ 179,381.00     |                    |
|        | -TOTAL:1000-5999                         | \$ 137,552.00 | \$ 179,381.00     |                    |
| 7000   | TUITION AND TRANSFERS                    | \$ 760.00     | \$ 3,240.00       |                    |
|        | -TOTAL:1000-7999                         | \$ 138,312.00 | \$ 182,621.00     |                    |
|        | RESC :9010 OTHER LOCAL                   |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ 8,066.00   | \$ 12,471.00      |                    |
| 4000   | BOOKS AND SUPPLIES                       | \$ 5,860.00   | \$ 16,871.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 1,767.00   | \$ 519.00         |                    |
|        | -TOTAL:1000-7999                         | \$ 7,627.00   | \$ 17,390.00      |                    |
|        | RESC :9031 CHILDREN & FAMILIES - PROP 10 |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ 179,647.00 | \$ 184,345.00     |                    |
| 1000   | CERTIFICATED PERSONNEL                   | \$ 5,190.00   | \$ 5,190.00       |                    |
| 2000   | CLASSIFIED PERSONNEL                     | \$ 107,094.00 | \$ 100,094.00     |                    |
| 3000   | EMPLOYEE BENEFITS                        | \$ 60,974.00  | \$ 49,906.00      |                    |
| 4000   | BOOKS AND SUPPLIES                       | \$ 2,702.00   | \$ 3,000.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 23.00      | \$ 10,212.00      |                    |
|        | -TOTAL:1000-5999                         | \$ 175,983.00 | \$ 168,402.00     |                    |
| 7000   | TUITION AND TRANSFERS                    | \$ 13,861.00  | \$ 13,784.00      |                    |
|        | -TOTAL:1000-7999                         | \$ 189,844.00 | \$ 182,186.00     |                    |
|        | RESC :9044 FIRST 5 PRE-SCHOOLS           |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ 6,989.00   | \$ 203,444.00     | \$ 200,104.00      |
| 1000   | CERTIFICATED PERSONNEL                   | \$ 110,595.00 | \$ 100,901.00     | \$ 109,600.00      |
| 2000   | CLASSIFIED PERSONNEL                     | \$ 3,229.00   | \$ 14,088.00      | \$ 4,000.00        |
| 3000   | EMPLOYEE BENEFITS                        | \$ 64,924.00  | \$ 65,664.00      | \$ 64,110.00       |
| 4000   | BOOKS AND SUPPLIES                       | \$ 4,148.00   | \$ 5,000.00       | \$ 5,000.00        |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 36.00      | \$ 330.00         | \$ 300.00          |
|        | -TOTAL:1000-5999                         | \$ 182,931.00 | \$ 185,983.00     | \$ 183,010.00      |
| 7000   | TUITION AND TRANSFERS                    | \$ 14,300.00  | \$ 14,803.00      | \$ 14,823.00       |
|        | -TOTAL:1000-7999                         | \$ 197,231.00 | \$ 200,786.00     | \$ 197,833.00      |



**Student Programs and Services  
Special Education Programs (Billbacks & Infant)  
Katherine Aaron - Executive Director**

| Object | Description  | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :3010 NCLB:Title I                                |               |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                                   | \$ 37,155.00  | \$ 133.00         |                    |
| 3000   | EMPLOYEE BENEFITS                                      | \$ 11,366.00  | \$ 17.00          |                    |
| 4000   | BOOKS AND SUPPLIES                                     | \$ 1,255.00   | \$ 16,400.00      | \$ 20,000.00       |
| 5000   | OTH OPERATING EXPEND D N USE                           | \$ 15,340.00  | \$ 50,188.00      | \$ 32,961.00       |
|        | -TOTAL:1000-7999                                       | \$ 65,116.00  | \$ 66,738.00      | \$ 52,961.00       |
|        | RESC :3385 SPECIAL EDUCATION-EARLY INTERVENTION GRANTS |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                  | \$ 62,152.00  | \$ 62,152.00      | \$ 62,152.00       |
| 2000   | CLASSIFIED PERSONNEL                                   | \$ 28,538.00  | \$ 22,024.00      | \$ 7,709.00        |
| 3000   | EMPLOYEE BENEFITS                                      | \$ 13,522.00  | \$ 9,631.00       | \$ 4,088.00        |
| 4000   | BOOKS AND SUPPLIES                                     | \$ 452.00     |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                           | \$ 14,719.00  | \$ 23,987.00      | \$ 43,765.00       |
|        | -TOTAL:1000-5999                                       | \$ 57,230.00  | \$ 55,642.00      | \$ 55,562.00       |
| 7000   | TUITION AND TRANSFERS                                  | \$ 4,922.00   | \$ 6,510.00       | \$ 6,590.00        |
|        | -TOTAL:1000-7999                                       | \$ 62,152.00  | \$ 62,152.00      | \$ 62,152.00       |
|        | RESC :4035 NCLB:T2A TEACHER QUALITY                    |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                                 |               | \$ 750.00         |                    |
| 3000   | EMPLOYEE BENEFITS                                      |               | \$ 158.00         |                    |
|        | -TOTAL:1000-7999                                       |               | \$ 908.00         |                    |
|        | RESC :5640 MEDI-CAL BILLING OPTION                     |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                                 | \$ 69,150.00  |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                                   | \$ 142,924.00 |                   |                    |
| 3000   | EMPLOYEE BENEFITS                                      | \$ 74,657.00  |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                           | \$ 7,280.00   |                   |                    |
|        | -TOTAL:1000-7999                                       | \$ 294,010.00 |                   |                    |
|        | RESC :6300 LOTTERY:INSTRUCTIONAL MATERIAL              |               |                   |                    |
| 4000   | BOOKS AND SUPPLIES                                     | \$ 4,055.00   |                   |                    |
|        | -TOTAL:1000-7999                                       | \$ 4,055.00   |                   |                    |

**Student Programs and Services**  
**Special Education Programs (Billbacks & Infant)**  
**Katherine Aaron - Executive Director**

| Object | Description                                       | 15-16           | 16-17             | 17-18              |
|--------|---|-----------------|-------------------|--------------------|
|        |   | Actuals         | Estimated Actuals | Budget Development |
|        | <b>RESC :6500 SPECIAL EDUCATION APPORTIONMENT</b> |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 4,156,360.00 | \$ 4,898,287.00   | \$ 5,015,718.00    |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 1,662,087.00 | \$ 1,907,099.00   | \$ 1,854,294.00    |
| 2000   | CLASSIFIED PERSONNEL                              | \$ 951,858.00   | \$ 1,011,771.00   | \$ 1,041,514.00    |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 1,055,766.00 | \$ 1,245,189.00   | \$ 1,327,261.00    |
| 4000   | BOOKS AND SUPPLIES                                | \$ 42,395.00    | \$ 51,046.00      | \$ 83,350.00       |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 229,696.00   | \$ 130,317.00     | \$ 82,758.00       |
|        | -TOTAL:1000-5999                                  | \$ 3,941,801.00 | \$ 4,345,422.00   | \$ 4,389,177.00    |
| 7000   | TUITION AND TRANSFERS                             | \$ 366,986.00   | \$ 549,386.00     | \$ 566,433.00      |
|        | -TOTAL:1000-7999                                  | \$ 4,308,787.00 | \$ 4,894,808.00   | \$ 4,955,610.00    |
|        | <b>RESC :6510 SPECIAL ED- INFANT(EEIENEEDS)</b>   |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 535,764.00   | \$ 548,653.00     | \$ 535,764.00      |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 323,452.00   | \$ 335,447.00     | \$ 287,803.00      |
| 2000   | CLASSIFIED PERSONNEL                              | \$ 66,148.00    | \$ 70,214.00      | \$ 42,437.00       |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 120,753.00   | \$ 137,605.00     | \$ 117,263.00      |
| 4000   | BOOKS AND SUPPLIES                                |                 | \$ 3,271.00       | \$ 2,617.00        |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 3,540.00     | \$ 21,611.00      | \$ 28,839.00       |
|        | -TOTAL:1000-5999                                  | \$ 513,893.00   | \$ 568,148.00     | \$ 478,959.00      |
| 7000   | TUITION AND TRANSFERS                             | \$ 44,224.00    | \$ 66,485.00      | \$ 56,805.00       |
|        | -TOTAL:1000-7999                                  | \$ 558,117.00   | \$ 634,633.00     | \$ 535,764.00      |
|        | <b>RESC :6512 Special Ed Mental Health</b>        |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 108,000.00   | \$ 78,000.00      | \$ 78,000.00       |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 56,404.00    |                   |                    |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 21,596.00    |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 30,000.00    | \$ 78,000.00      | \$ 78,000.00       |
|        | -TOTAL:1000-7999                                  | \$ 108,000.00   | \$ 78,000.00      | \$ 78,000.00       |
|        | <b>RESC :6515 SPEC ED INFANT DISCRETIONARY</b>    |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 28,358.00    |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 3,885.00     |                   |                    |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 653.00       |                   |                    |
| 4000   | BOOKS AND SUPPLIES                                | \$ 6,091.00     |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 16,121.00    | \$ 6,695.00       | \$ 6,685.00        |
|        | -TOTAL:1000-5999                                  | \$ 26,750.00    | \$ 6,695.00       | \$ 6,685.00        |
| 7000   | TUITION AND TRANSFERS                             | \$ 1,608.00     | \$ 783.00         | \$ 793.00          |
|        | -TOTAL:1000-7999                                  | \$ 28,358.00    | \$ 7,478.00       | \$ 7,478.00        |

## CAREER TECHNICAL EDUCATION

Michael Specchierla - Director, Career & Technical Education

| Object | Description  | 15-16                  | 16-17                  | 17-18                  |
|--------|--|------------------------|------------------------|------------------------|
|        |  | Actuals                | Estimated<br>Actuals   | Budget<br>Development  |
|        | <b>RESOURCE: 0000 UNRESTRICTED - CAREER TECHNICAL EDUCATION GRANTS</b> |                        |                        |                        |
| 1000   | CERTIFICATED PERSONNEL   |                        | \$ 3,813.00            |                        |
| 3000   | EMPLOYEE BENEFITS  | \$ (81.00)             | \$ 724.00              |                        |
| 4000   | BOOKS AND SUPPLIES   | \$ 5,979.00            | \$ 2,125.00            |                        |
|        | <b>-TOTAL:1000-7999</b>  | <b>\$ 5,898.00</b>     | <b>\$ 6,662.00</b>     |                        |
|        | <b>RESC :6382 CA CAREER PATHWAYS TRUST</b>                             |                        |                        |                        |
| 1000   | CERTIFICATED PERSONNEL   | \$ 202,580.00          | \$ 194,051.00          | \$ 128,577.00          |
| 2000   | CLASSIFIED PERSONNEL   | \$ 71,249.00           | \$ 94,269.00           | \$ 62,927.00           |
| 3000   | EMPLOYEE BENEFITS  | \$ 82,912.00           | \$ 81,276.00           | \$ 69,839.00           |
| 4000   | BOOKS AND SUPPLIES   | \$ 1,926.00            | \$ 700.00              |                        |
| 5000   | OTH OPERATING EXPEND D N USE   | \$ 967,193.00          | \$ 1,374,821.00        | \$ 1,328,466.00        |
|        | <b>-TOTAL:1000-5999</b>  | <b>\$ 1,325,860.00</b> | <b>\$ 1,745,117.00</b> | <b>\$ 1,589,809.00</b> |
| 6000   | CAPITAL OUTLAY   |                        | \$ 420,689.00          | \$ 200,000.00          |
|        | <b>-TOTAL:1000-6999</b>  | <b>\$ 1,325,860.00</b> | <b>\$ 2,165,806.00</b> | <b>\$ 1,789,809.00</b> |
| 7000   | TUITION AND TRANSFERS  | \$ 114,024.00          | \$ 361,512.00          | \$ 186,947.00          |
|        | <b>-TOTAL:1000-7999</b>  | <b>\$ 1,439,884.00</b> | <b>\$ 2,527,318.00</b> | <b>\$ 1,976,756.00</b> |
|        | <b>RESC :6387 CAREER TECHED INCENTIVE GRANT</b>                        |                        |                        |                        |
| 1000   | CERTIFICATED PERSONNEL   |                        | \$ 22,652.00           | \$ 22,961.00           |
| 3000   | EMPLOYEE BENEFITS  |                        | \$ 8,587.00            | \$ 9,055.00            |
| 5000   | OTH OPERATING EXPEND D N USE   |                        | \$ 94,532.00           | \$ 127,926.00          |
|        | <b>-TOTAL:1000-5999</b>  |                        | <b>\$ 125,771.00</b>   | <b>\$ 159,942.00</b>   |
| 7000   | TUITION AND TRANSFERS  |                        | \$ 20,565.00           | \$ 13,058.00           |
|        | <b>-TOTAL:1000-7999</b>  |                        | <b>\$ 146,336.00</b>   | <b>\$ 173,000.00</b>   |
|        | <b>RESC: 7851 PRE-APPRENTICESHIP</b>                                   |                        |                        |                        |
| 5000   | OTH OPERATING EXPEND D N USE   |                        |                        | \$ 499,538.00          |
|        | <b>RESC: 7852 APPRENTICESHIP</b>                                       |                        |                        |                        |
| 5000   | OTH OPERATING EXPEND D N USE   |                        | \$ 50,000.00           | \$ 949,076.00          |
|        | <b>-TOTAL:1000-7999</b>  |                        | <b>\$ 50,000.00</b>    | <b>\$ 949,076.00</b>   |
|        | <b>RESC :9382 MARCLED FOUNDATION-CTE</b>                               |                        |                        |                        |
| 4000   | BOOKS AND SUPPLIES   |                        | \$ 92.00               |                        |
| 5000   | OTH OPERATING EXPEND D N USE   |                        | \$ 17,908.00           |                        |
|        | <b>-TOTAL:1000-7999</b>  |                        | <b>\$ 18,000.00</b>    |                        |





**Student Programs and Services**  
**DJ Pittenger - Assistant Superintendent**

| Object | Description   | 15-16           | 16-17             | 17-18              |
|--------|---|-----------------|-------------------|--------------------|
|        |   | Actuals         | Estimated Actuals | Budget Development |
|        | RESOURCE: 0000 UNRESTRICTED - STUDENT SERVICES EXTERNAL       |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 3,156.00     | \$ 1,025.00       |                    |
| 1000   | CERTIFICATED PERSONNEL  | \$ 44,701.00    | \$ 69,324.00      | \$ 88,918.00       |
| 2000   | CLASSIFIED PERSONNEL  |                 |                   | \$ 3,835.00        |
| 3000   | EMPLOYEE BENEFITS   | \$ 9,891.00     | \$ 17,976.00      | \$ 25,888.00       |
| 4000   | BOOKS AND SUPPLIES  | \$ 9,656.00     | \$ 3,417.00       | \$ 2,000.00        |
| 5000   | OTH OPERATING EXPEND D N USE                                  | \$ 42,358.00    | \$ 10,808.00      | \$ 8,389.00        |
|        | -TOTAL:1000-5999  | \$ 106,606.00   | \$ 101,525.00     | \$ 129,030.00      |
|        | RESOURCE: 0000 UNRESTRICTED - STUDENT SERVICES Alt Ed         |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ (772,091.00) | \$ (1,499,530.00) | \$ (51,711.00)     |
|        | RESOURCE: 0000 UNRESTRICTED - HOMELESS/FOSTER YOUTH           |                 |                   |                    |
| 1000   | CERTIFICATED PERSONNEL  | \$ 19,296.00    |                   |                    |
| 3000   | EMPLOYEE BENEFITS   | \$ 4,164.00     |                   |                    |
|        | -TOTAL:1000-5999  | \$ 23,460.00    |                   |                    |
|        | RESC :0240 COMMUNITY SCHOOLS-COE                              |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 3,124,854.00 | \$ 3,141,130.00   | \$ 1,922,547.00    |
| 1000   | CERTIFICATED PERSONNEL  | \$ 1,356,268.00 | \$ 1,373,460.00   | \$ 1,030,028.00    |
| 2000   | CLASSIFIED PERSONNEL  | \$ 340,678.00   | \$ 262,912.00     | \$ 209,707.00      |
| 3000   | EMPLOYEE BENEFITS   | \$ 513,929.00   | \$ 562,536.00     | \$ 437,353.00      |
| 4000   | BOOKS AND SUPPLIES  | \$ 32,193.00    | \$ 10,720.00      | \$ 3,500.00        |
| 5000   | OTH OPERATING EXPEND D N USE                                  | \$ 459,321.00   | \$ 463,053.00     | \$ 222,231.00      |
|        | -TOTAL:1000-5999  | \$ 2,702,389.00 | \$ 2,672,681.00   | \$ 1,902,819.00    |
|        | RESC: 0911 CA CLASSIFIED SCHOOL TEACHER CREDENTIALING PROGRAM |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   |                 | \$ 180,000.00     |                    |
| 1000   | CERTIFICATED PERSONNEL  |                 | \$ 17,690.00      |                    |
| 2000   | CLASSIFIED PERSONNEL  |                 | \$ 19,918.00      | \$ 45,965.00       |
| 3000   | EMPLOYEE BENEFITS   |                 | \$ 6,226.00       | \$ 21,478.00       |
| 4000   | BOOKS AND SUPPLIES  |                 |                   | \$ 57.00           |
| 5000   | OTH OPERATING EXPEND D N USE                                  |                 | \$ 136,166.00     |                    |
|        | -TOTAL:1000-5999  |                 | \$ 180,000.00     | \$ 67,500.00       |
|        | RESC :1100 STATE LOTTERY                                      |                 |                   |                    |
| 4000   | BOOKS AND SUPPLIES  | \$ 17,558.00    | \$ 24,328.00      | \$ 6,300.00        |
| 5000   | OTH OPERATING EXPEND D N USE                                  | \$ 27,790.00    | \$ 24,364.00      | \$ 12,181.00       |
|        | -TOTAL:1000-5999  | \$ 45,348.00    | \$ 48,692.00      | \$ 18,481.00       |

**Student Programs and Services**  
**DJ Pittenger - Assistant Superintendent**

| Object | Description                                      | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :1400 EDUCATION PROTECTION ACT              |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 25,012.00  | \$ 19,993.00      | \$ 19,896.00       |
| 3000   | EMPLOYEE BENEFITS                                | \$ 7,904.00   | \$ 6,681.00       | \$ 6,778.00        |
|        | -TOTAL:1000-5999                                 | \$ 32,916.00  | \$ 26,674.00      | \$ 26,674.00       |
|        | RESC :3010 NCLB:TITLE 1                          |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 139,532.00 | \$ 164,918.00     | \$ 56,715.00       |
| 2000   | CLASSIFIED PERSONNEL                             | \$ 123,945.00 | \$ 123,498.00     | \$ 64,791.00       |
| 3000   | EMPLOYEE BENEFITS                                | \$ 77,777.00  | \$ 97,773.00      | \$ 51,958.00       |
| 4000   | BOOKS AND SUPPLIES                               | \$ 56,157.00  | \$ 22,277.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE                     | \$ 33,082.00  | \$ 42,825.00      | \$ 36,855.00       |
|        | -TOTAL:1000-5999                                 | \$ 430,493.00 | \$ 451,291.00     | \$ 210,319.00      |
|        | RESC :3010 NCLB:TITLE 1 HOMELESS/FOSTER YOUTH    |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 7,060.00   | \$ 37,650.00      | \$ 22,853.00       |
| 3000   | EMPLOYEE BENEFITS                                | \$ 1,523.00   | \$ 14,871.00      | \$ 8,313.00        |
| 4000   | BOOKS AND SUPPLIES                               | \$ 269.00     |                   | \$ 159.00          |
| 5000   | OTH OPERATING EXPEND D N USE                     | \$ 1,100.00   | \$ 120.00         |                    |
|        | -TOTAL:1000-5999                                 | \$ 9,952.00   | \$ 52,641.00      | \$ 31,325.00       |
|        | RESC :3025 NCLB:TITLE I PART D, LOCAL DELINQUENT |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                            | \$ 78,917.00  | \$ 95,085.00      | \$ 68,463.00       |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 53,824.00  | \$ 58,846.00      |                    |
| 3000   | EMPLOYEE BENEFITS                                | \$ 18,844.00  | \$ 26,037.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE                     |               | \$ 242.00         | \$ 61,204.00       |
|        | -TOTAL:1000-5999                                 | \$ 72,668.00  | \$ 85,125.00      | \$ 61,204.00       |
| 7000   | TUITION AND TRANSFERS                            | \$ 6,249.00   | \$ 9,960.00       | \$ 7,259.00        |
|        | -TOTAL:1000-7999                                 | \$ 78,917.00  | \$ 95,085.00      | \$ 68,463.00       |
|        | RESC :3310 SPECIAL EDUCATION-FEDERAL BASIC GRANT |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 17,823.00  | \$ 18,761.00      | \$ 15,266.00       |
| 3000   | EMPLOYEE BENEFITS                                | \$ 5,664.00   | \$ 6,273.00       | \$ 5,048.00        |
| 5000   | OTH OPERATING EXPEND D N USE                     | \$ 9,888.00   | \$ 3,639.00       | \$ 112.00          |
|        | -TOTAL:1000-5999                                 | \$ 33,375.00  | \$ 28,673.00      | \$ 20,426.00       |

**Student Programs and Services  
DJ Pittenger - Assistant Superintendent**

| Object | Description   | 15-16         | 16-17             | 17-18              |
|--------|---|---------------|-------------------|--------------------|
|        |   | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :4035 NCLB:TITLE 2 PART A, TEACHER QUALITY         |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                                  | \$ 14,066.00  | \$ 1,750.00       |                    |
| 2000   | CLASSIFIED PERSONNEL                                    | \$ 96.00      |                   |                    |
| 3000   | EMPLOYEE BENEFITS                                       | \$ 4,295.00   | \$ 221.00         |                    |
| 5000   | OTH OPERATING EXPEND D N USE                            |               | \$ 12,142.00      | \$ 12,101.00       |
|        | -TOTAL:1000-5999  | \$ 18,457.00  | \$ 14,113.00      | \$ 12,101.00       |
|        | RESC :4203 NCLB:TITLE 3:LIMITED ENGLISH PROFICIENCY     |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                                  | \$ 5,506.00   | \$ 2,349.00       | \$ 2,414.00        |
| 3000   | EMPLOYEE BENEFITS                                       | \$ 1,952.00   | \$ 797.00         | \$ 861.00          |
| 4000   | BOOKS AND SUPPLIES                                      |               | \$ 2,362.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE                            |               | \$ 14.00          | \$ 14.00           |
|        | -TOTAL:1000-5999  | \$ 7,458.00   | \$ 5,522.00       | \$ 3,289.00        |
|        | RESC :5630 NCLB:TITLE 10:HOMELESS CHILD EDUCATION GRANT |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                   | \$ 162,453.00 | \$ 183,821.00     | \$ 175,955.00      |
| 1000   | CERTIFICATED PERSONNEL                                  | \$ 31,567.00  | \$ 30,381.00      | \$ 49,706.00       |
| 2000   | CLASSIFIED PERSONNEL                                    | \$ 12,874.00  | \$ 10,958.00      | \$ 10,025.00       |
| 3000   | EMPLOYEE BENEFITS                                       | \$ 16,099.00  | \$ 15,967.00      | \$ 24,170.00       |
| 4000   | BOOKS AND SUPPLIES                                      | \$ 25,652.00  | \$ 10,908.00      | \$ 4,450.00        |
| 5000   | OTH OPERATING EXPEND D N USE                            | \$ 64,585.00  | \$ 100,857.00     | \$ 72,659.00       |
|        | -TOTAL:1000-5999  | \$ 150,776.00 | \$ 169,071.00     | \$ 161,010.00      |
| 7000   | TUITION AND TRANSFERS                                   | \$ 11,677.00  | \$ 14,750.00      | \$ 14,945.00       |
|        | -TOTAL:1000-7999  | \$ 162,453.00 | \$ 183,821.00     | \$ 175,955.00      |
|        | RESC :6300 LOTTERY:INSTRUCTIONAL MATERIAL               |               |                   |                    |
| 4000   | BOOKS AND SUPPLIES                                      | \$ 3,961.00   | \$ 8,084.00       | \$ 5,775.00        |
| 5000   | OTH OPERATING EXPEND D N USE                            |               | \$ 1,428.00       |                    |
|        | -TOTAL:1000-5999  | \$ 3,961.00   | \$ 9,512.00       | \$ 5,775.00        |

**Student Programs and Services**  
**DJ Pittenger - Assistant Superintendent**

| Object | Description  | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | <b>RESC :6505 SPECIAL EDUCATION-JUVENILE COURT SCHOOLS</b> |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                      | 607,599       | 755,416           | 619,382            |
| 1000   | CERTIFICATED PERSONNEL                                     | 279,990       | 345,451           | 272,117            |
| 2000   | CLASSIFIED PERSONNEL                                       | 107,242       | 147,932           | 124,998            |
| 3000   | EMPLOYEE BENEFITS  | 126,192       | 151,971           | 134,706            |
| 4000   | BOOKS AND SUPPLIES   | 26            |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                               | 46,739        | 30,419            | 21,891             |
|        | -TOTAL:1000-5999   | 560,189       | 675,773           | 553,712            |
| 7000   | TUITION AND TRANSFERS                                      | 47,410        | 79,643            | 65,670             |
|        | -TOTAL:1000-7999   | 607,599       | 755,416           | 619,382            |
|        | <b>RESC: 7338 COLLEGE READINESS BLOCK GRANT</b>            |               |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                               |               | \$ 67,144.00      |                    |
|        | -TOTAL:1000-5999   |               | \$ 67,144.00      |                    |
| 7000   | TUITION AND TRANSFERS                                      |               | \$ 7,856.00       |                    |
|        | -TOTAL:1000-7999   |               | \$ 75,000.00      |                    |
|        | <b>RESC :7366 FOSTER YOUTH SERVICES</b>                    |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                      | \$ 157,634.00 | \$ 230,436.00     | \$ 222,103.00      |
| 1000   | CERTIFICATED PERSONNEL                                     | \$ 42,173.00  | \$ 45,186.00      | \$ 49,706.00       |
| 2000   | CLASSIFIED PERSONNEL                                       | \$ 12,874.00  | \$ 32,873.00      | \$ 30,074.00       |
| 3000   | EMPLOYEE BENEFITS  | \$ 19,862.00  | \$ 34,351.00      | \$ 34,727.00       |
| 4000   | BOOKS AND SUPPLIES   | \$ 7,505.00   | \$ 7,186.00       | \$ 3,200.00        |
| 5000   | OTH OPERATING EXPEND D N USE                               | \$ 62,738.00  | \$ 87,780.00      | \$ 81,907.00       |
|        | -TOTAL:1000-5999   | \$ 145,151.00 | \$ 207,376.00     | \$ 199,614.00      |
| 7000   | TUITION AND TRANSFERS                                      | \$ 12,483.00  | \$ 23,060.00      | \$ 22,489.00       |
|        | -TOTAL:1000-7999   | \$ 157,634.00 | \$ 230,436.00     | \$ 222,103.00      |
|        | <b>RESC: 9383 N.COUNTY MUSICAL ENGAGE-MOCA</b>             |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                      |               |                   | \$ 50,000.00       |
| 5000   | OTH OPERATING EXPEND D N USE                               |               |                   | \$ 50,000.00       |
|        | -TOTAL:1000-5999   |               |                   | \$ 50,000.00       |
|        | <b>RESC: 9384 COUNTYWIDE ARTS ENGAGE-MOCA</b>              |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                      |               |                   | \$ 100,000.00      |
| 5000   | OTH OPERATING EXPEND D N USE                               |               |                   | \$ 100,000.00      |
|        | -TOTAL:1000-5999   |               |                   | \$ 100,000.00      |

**Student Programs and Services  
DJ Pittenger - Assistant Superintendent**

| Object | Description                                    | 15-16       | 16-17             | 17-18              |
|--------|--|-------------|-------------------|--------------------|
|        |  | Actuals     | Estimated Actuals | Budget Development |
|        | <b>RESC :9535 DISCOVER BRIGHT FUTURES</b>      |             |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                          | \$ 7,110.00 |                   |                    |
| 4000   | BOOKS AND SUPPLIES                             |             | \$ 692.00         |                    |
| 5000   | OTH OPERATING EXPEND D N USE                   | \$ 5,910.00 | \$ -              |                    |
|        | -TOTAL:1000-5999                               | \$ 5,910.00 | \$ 692.00         |                    |
| 7000   | TUITION AND TRANSFERS                          | \$ 508.00   |                   |                    |
|        | -TOTAL:1000-7999                               | \$ 6,418.00 | \$ 692.00         |                    |
|        | <b>RESC: 9536 VICTIM SERV RESOURCE PROJECT</b> |             |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                          |             | \$ 37,500.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE                   |             | \$ 32,464.00      |                    |
|        | -TOTAL:1000-5999                               |             | \$ 32,464.00      |                    |
| 7000   | TUITION AND TRANSFERS                          |             | \$ 5,036.00       |                    |
|        | -TOTAL:1000-7999                               |             | \$ 37,500.00      |                    |



## BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dashboard (*See Attachment D*) and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. ADA projections for SLOCOE's operational grant and student programs have been projected at NO GROWTH. The **2017-18 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years, if expenditure and contribution reductions are fully realized.

### 2017-18

- COLA **1.56%**
- LCFF funding fully implemented (*See Attachment A*)
- County-Wide ADA: 33,168.52 (*Reduced from 33,223.42 at 16-17 Second Interim*)
- Pupil-Driven ADA: Community School 103.69 Court School 35.00
  - (*Revised from 16-17 Second Interim Community School 89.7; Court School 33.53*)
  - *Court School reflects additional class added in Spring 2016-17*
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from **12.58% to 14.43%**
- Increased PERS Employer Rate from **13.888% to 15.531%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.
- Eliminated carryover and one-time expenditures from 2016-17

Other changes to revenues include:

- Reduced LCFF sources by (\$3,640,073) to reflect excess property taxes that will be returned to County Government in fiscal year 2018-19
- Increased Federal Revenues to reflect Migrant Education Program funding
- Reduced Federal Revenues by 10% for Title 1, Resource 3010
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA
- Reduced Other State revenues for one-time unrestricted COE funding (may be reinstated @ 45-Day Revise)
- Increased State Revenues to reflect increased funding to Drug/Alcohol/Tobacco grants and CTE Programs
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits costs
- Revised contributions to restricted programs to cover step and column and other program expenditures. Decreased contributions to Community School and RSP Special Education Programs, and Rancho El Chorro.
- Interfund Transfer from Fund 20 to Fund 01 to cover current year "pay-as-you-go" OPEB expenditures

Other expenditure projections include:

- Certificated salaries and benefits were revised as follows:
  - Decreased staffing ratios to reflect the closure of two community school sites
  - Adjusted staffing ratios to reflect the addition of Migrant Education Program.
- Classified salaries and benefits were revised as follows:
  - Decreased staffing ratios to reflect the closure of two community school sites
  - Adjusted staffing ratios to reflect the addition Migrant Education Program
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 3.11%.
- Material and supplies (objects 4000-4399) were reduced to reflect the closure of two community school sites. Adjusted food costs (object 4700) to reflect increased food program expenditures.
- Travel/conferences (objects 5200) and dues/memberships were reduced in both unrestricted and restricted budgets
- Operations (object 5500) and rentals/repairs(5600) were increased
- Consulting services (object 5800) were increased to reflect current contracts. Expected carry-over and new grant expenditures were budgeted in object 5899 and will be reallocated to other expenditure lines as expenditures are defined
- Capital outlay and equipment (objects 6100-6500) expenditures were adjusted to reflect one-time equipment purchases and construction projects
- Increase Indirect Costs Expenditures from 11.70% to 11.86%
- Reduced transfers out to Fund 12 Preschool Programs

## 2018-19

- COLA 2.15%
- LCFF funding fully implemented *(See Attachment B)*
- County-Wide ADA: No Growth
- Pupil-Driven ADA: No Growth
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from 14.43% to 16.28%
- Increased PERS Employer Rate from 15.531% to 18.10%
- 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 (\$3,430,822) to reflect excess property taxes that will be returned to County Government in fiscal year 2019-20
- Decreased Other State Revenues to reflect one-time Career Pathways 4 year grant funding, CTE Incentive grant funding, and Apprenticeship grant funding
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits expenses



- Lease revenues were increased to reflect anticipated lease agreements for Mesa View and Chalk Mountain
- Reduced contributions to ETC and Rancho El Chorro to reflect future program generated revenues
- Interfund Transfer from Fund 20 to Fund 01 to cover current year “pay-as-you-go” OPEB expenditures

Other expenditure projections include:

- Decreased certificated salary and benefits by .40 FTE based on projected Community School Program needs
- Utilities were reduced to reflect anticipated decreases based on school closures
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 3.19%
- Decreased Indirect Cost revenues to reflect reduced expenditures. Indirect Cost rate projected at 11.86%

### 2019-20

- COLA 2.35%
- LCFF funding fully implemented (*See Attachment C*)
- County-Wide ADA: No Growth
- Pupil-Driven ADA: No Growth
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from 16.28% to 18.13%
- Increased PERS Employer Rate from 18.10% to 20.8%
- 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 (\$3,379,149) to reflect excess property taxes that will be returned to County Government in fiscal year 2020-21
- Reduced Federal Programs to reflect one-time carry-over
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts
- Increased contributions to restricted programs to cover step and column and other program expenditures

Other expenditure projections include:

- Decreased Indirect Cost revenues to reflect reduced expenditures
- Reduced transfer out to Child Development Fund 12, to reflect future program revisions
- Reduced utility expenditures for anticipated savings due to installation of LED lighting and other energy saving projects
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.86%
- Indirect Cost rate projected at 11.86%

## GENERAL FUND REVENUES, 2017-18 BUDGET ADOPTION

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices. This formula is a two-part formula with funding for constitutional oversight responsibilities as well as instructional activities. The funding for county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at **1.56.0%** for **2017-18**. County-wide attendance is projected at a "No Growth Status" of 33,168.52 ADA. LCFF calculations for the 2017-18 County Operations Grant is **\$4,179,383**.

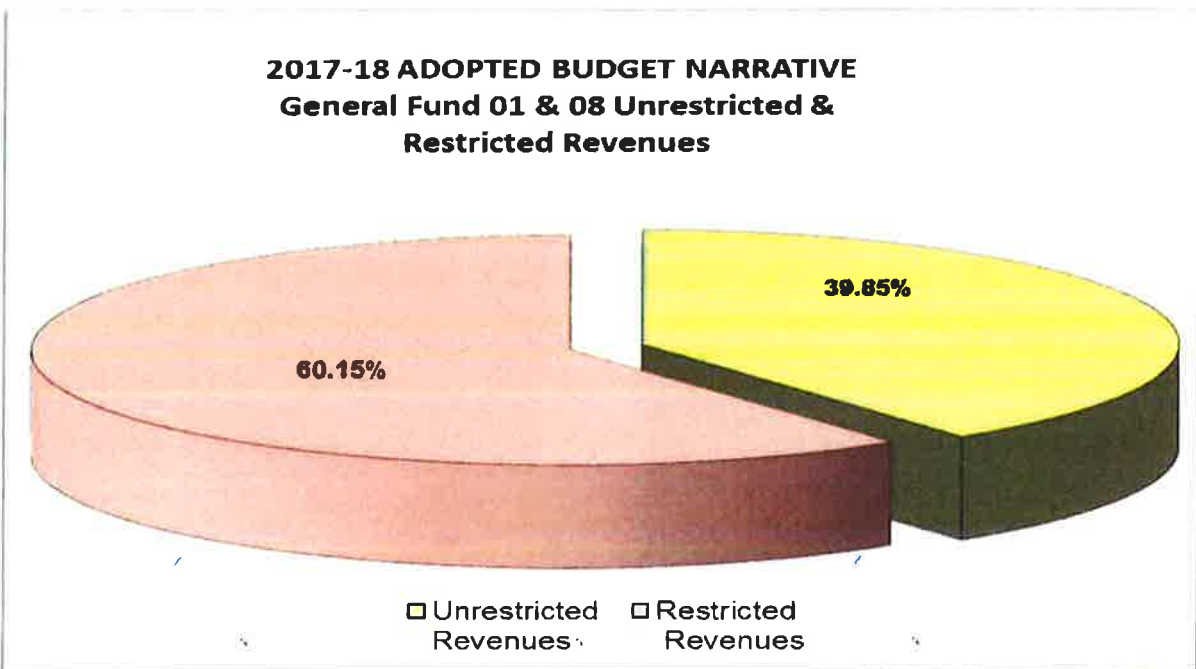
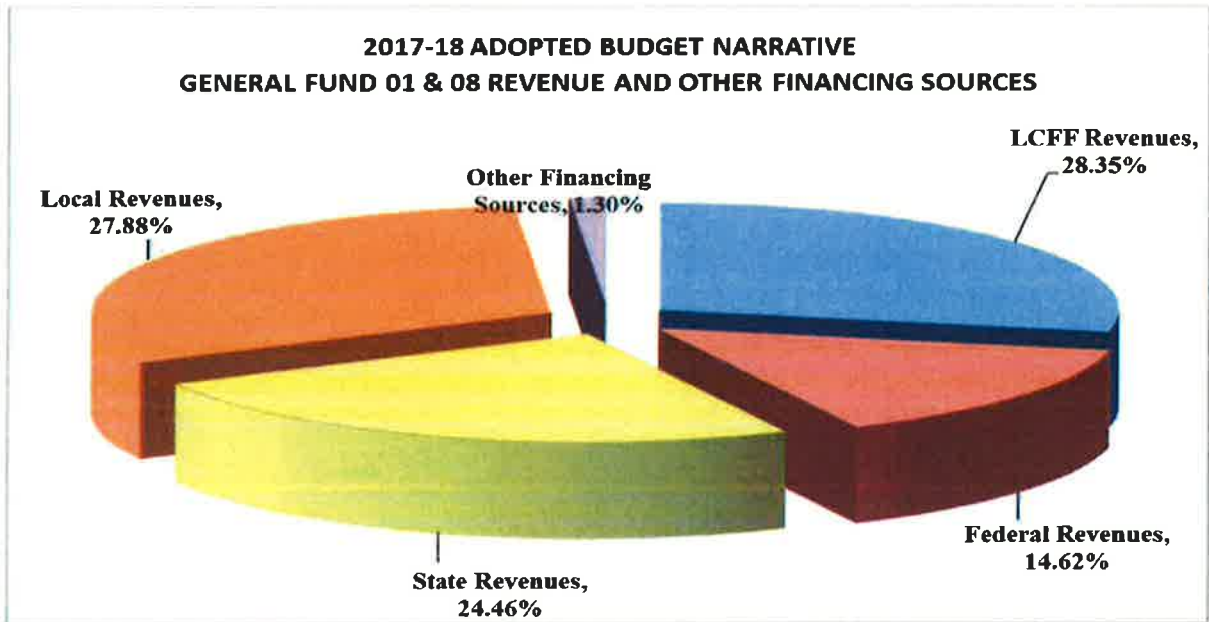
The second part of the funding is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. 2017-18 ADA projections for County Community School is 103.69, a NO GROWTH estimate based on 2016-17 P-Annual attendance. Juvenile Court School ADA is projected at 35.00 and reflects the addition of an additional class. LCFF calculations for the 2017-18 Pupil-Driven Grants are **\$2,293,120**.

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **\$816,785**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not useable by SLOCOE. Estimated 2017-18 excess property tax funds in the amount of \$3,640,073 have been subtracted from LCFF revenue sources and will be budgeted as an expenditure item in object 7299 in the subsequent fiscal year. The estimated excess property tax amount for 2016-17 is \$3,861,406 and will be included as expenditure in fiscal year 2017-18.

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

SLOCOE categorizes its General Fund revenue into five sources:

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



Other Revenue Highlights are as follows:

- Federal Revenues increased to reflect the addition of Migrant Education Program Funding
- Restricted State Revenues increased to reflect Apprenticeship grants. Unrestricted State funding decreased for one-time mandate funding
- Other Restricted Local Revenues were increased to reflect the increase in revenues for redevelopment funding, fees and contracts, donations, interest, and other miscellaneous revenue sources
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are projected at (\$961,428 and support the following:
  - Education Technology Center (ETC)
  - Rancho El Chorro (REC)
  - Routine Restricted Maintenance
  - Special Education for Alternative Education
  - Alternative Education Programs (Operational expenses)

## **GENERAL FUND EXPENDITURES, 2017-18 BUDGET ADOPTION**

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

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

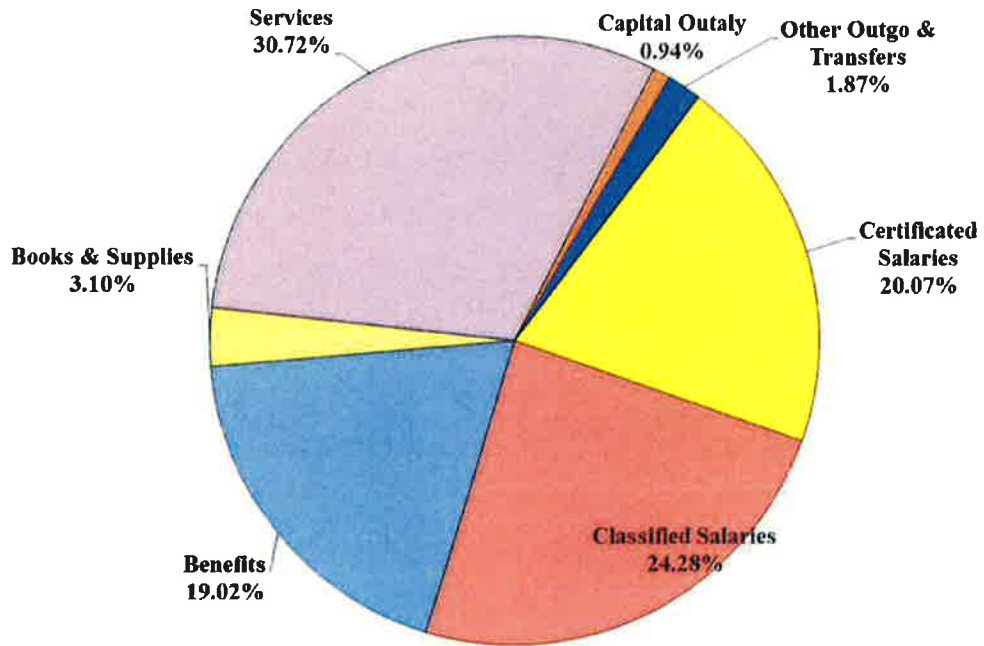
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

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

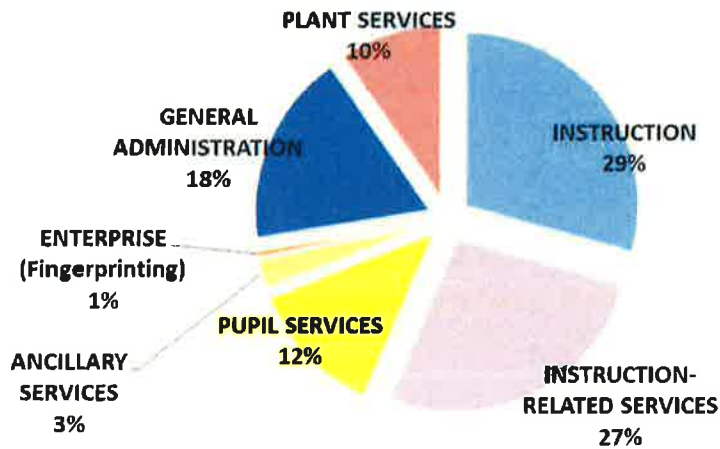
Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

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

**2017-18 ADOPTED BUDGET NARRATIVE  
GENERAL FUND 01 & 08 EXPENDITURES AND OTHER OUTGO,  
UNRESTRICTED AND RESTRICTED**



**2017-18 ADOPTED BUDGET NARRATIVE  
GENERAL FUND 01 & 08 RESTRICTED AND UNRESTRICTED EXPENDITURES BY  
FUNCTION  
TOTAL \$27,170,243  
(EXCLUDING TRANSFERS OUT TO FUND 12)**



Other Expenditure Highlights are as follows:

- Expenditures have been revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or salary increases.
- Certificated, Classified, and Management FTE's have been adjusted to reflect the closing of Chalk Mountain and Mesa View Community School sites. FTE's have been adjusted to reflect current needs for the Migrant Education Program.
- Statutory benefits were increased to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment.
- Expenditures for books and supplies were reduced in the areas of fuel expense and other miscellaneous supply items.
- Expenditures for services and other operating expenditures were revised as follows to reflect the most recent expenditure projections:
  - Travel and Conference Expenditures were reduced in unrestricted budgets
  - Dues and memberships were reduced in unrestricted and restricted budgets
  - Consulting Services were revised per updated agreements
- The contribution to the Child Development Fund was increased to cover salary and statutory benefit increases

#### Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and includes all current salary settlements through June 30, 2018.

#### Post Retiree Benefits Liability

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

#### Deferred Maintenance

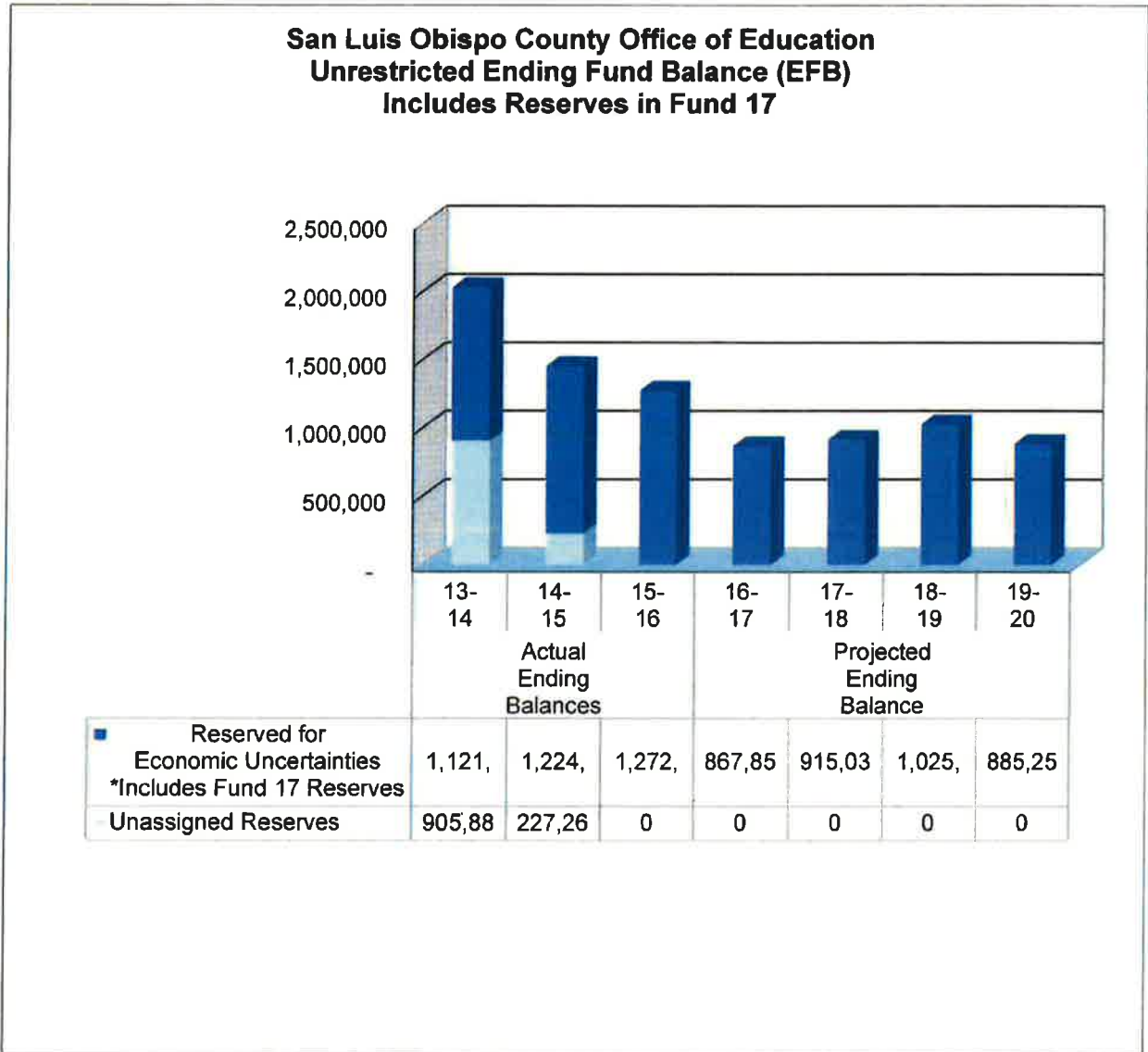
The budget as presented does not include a County School Service Fund contribution to the Deferred Maintenance Fund.

#### STRS On-Behalf Payments

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

**RESERVE FOR ECONOMIC UNCERTAINTIES**

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



## OTHER FUNDS OPERATED BY THE COE

### Fund 10 – Special Education Pass-Thru Fund

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

| Fund 10  | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change       |
|--|--|----------------------------------|---------------------|
| <b>Revenues:</b>                                 |  |                                  |                     |
| Federal Revenues                                 | 6,354,656                              | 6,641,950                        | 287,294.00          |
| Other State Revenues                             | 7,565,224                              | 7,058,037                        | (507,187.00)        |
| Other Local Revenues                             | -                                      | -                                | -                   |
|  | \$ 13,919,880                          | \$ 13,699,987                    | \$ (219,893)        |
| <b>Expenditures:</b>                             |  |                                  |                     |
| Other Outgo                                      | 14,027,968                             | 13,699,987                       | (327,981)           |
| <b>Net</b>                                       | \$ (108,088)                           | \$ -                             | \$ 108,088          |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | <b>\$ (108,088)</b> |

### Fund 12 – Child Development Fund

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

| Fund 12  | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change   |
|--|--|----------------------------------|-----------------|
| <b>Revenues:</b>                                 |  |                                  |                 |
| Federal Revenues                                 | 30,000                                 | 30,000                           | -               |
| Other State Revenues                             | 867,973                                | 704,812                          | (163,161)       |
| Other Local Revenues                             | \$ 423,351                             | \$ 216,254                       | (207,097)       |
| Transfers In/Sources                             | \$ 228,393                             | \$ 231,584                       | 3,191           |
|  | \$ 1,549,717                           | \$ 1,182,650                     | \$ (367,067)    |
| <b>Expenditures:</b>                             |  |                                  |                 |
| Certificated Salaries                            | 418,526                                | 432,222                          | (13,696)        |
| Classified Salaries                              | 362,450                                | 253,122                          | 109,328         |
| Employee Benefits                                | 369,475                                | 326,405                          | 43,070          |
| Books & Supplies                                 | 78,714                                 | 46,315                           | 32,399          |
| Operating/Services                               | 233,182                                | 38,597                           | 194,585         |
| Other Outgo                                      | 96,444                                 | 85,989                           | 10,455          |
|  | \$ 1,558,791                           | \$ 1,182,650                     | \$ 376,141      |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | <b>\$ 9,074</b> |



Fund 14 – Deferred Maintenance Fund

This fund is designed to fund the regular ongoing maintenance of our facilities. Under the LCFF, no further contributions will be required from either the State or County Office to this fund. The balance in the fund will be used for deferred maintenance projects until the fund is exhausted.

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 2016-17.

|  | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change |
|--|--|----------------------------------|---------------|
| <b>Fund 16</b>                                   |  |                                  |               |
| <b>Revenues:</b>                                 |  |                                  |               |
| Federal Revenues                                 | -                                      | -                                | -             |
|  | \$ -                                   | \$ -                             | \$ -          |
| <b>Expenditures:</b>                             |  |                                  |               |
| Other Outgo/Tranfers Out                         | -                                      | -                                | -             |
|  | \$ -                                   | \$ -                             | \$ -          |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | \$ -          |

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

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

|  | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change |
|--|--|----------------------------------|---------------|
| <b>Fund 17</b>                                   |  |                                  |               |
| <b>Revenues:</b>                                 |  |                                  |               |
| Other Local Revenues                             | 2,000                                  | 2,000                            | -             |
|  | \$ 2,000                               | \$ 2,000                         | \$ -          |
| <b>Expenditures:</b>                             |  |                                  |               |
| Other Outgo/Tranfers Out                         | 2,000                                  | 2,000                            | -             |
|  | \$ 2,000                               | \$ 2,000                         | \$ -          |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | \$ -          |

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.

| <b>Fund 20</b>                                   | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change     |
|--|--|----------------------------------|-------------------|
| <b>Revenues:</b>                                 |  |                                  |                   |
| Other Local Revenues                             | 15,000                                 | 15,000                           | -                 |
|  | <u>\$ 15,000</u>                       | <u>\$ 15,000</u>                 | <u>\$ -</u>       |
| <b>Expenditures:</b>                             |  |                                  |                   |
| Other Outgo/Transfers Out                        | 617,099                                | 346,215                          | 270,884           |
|  | <u>\$ 617,099</u>                      | <u>\$ 346,215</u>                | <u>\$ 270,884</u> |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | <b>\$ 270,884</b> |

Fund 40 – Special Reserve Fund (Capital Outlay)

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

| <b>Fund 40</b>                                   | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change     |
|--|--|----------------------------------|-------------------|
| <b>Revenues:</b>                                 |  |                                  |                   |
| Other Local Revenues                             | 4,000                                  | 4,000                            | -                 |
| Transfers In/Sources                             | 60,000                                 | 60,000                           | -                 |
|  | <u>\$ 64,000</u>                       | <u>\$ 64,000</u>                 | <u>\$ -</u>       |
| <b>Expenditures:</b>                             |  |                                  |                   |
| Books & Supplies                                 | \$ 6,000                               | \$ -                             | \$ 6,000          |
| Capital Outlay                                   | \$ 887,989                             | \$ -                             | \$ 887,989        |
| Other Outgo/Transfers Out                        | 4,000                                  | 4,000                            | -                 |
|  | <u>\$ 897,989</u>                      | <u>\$ 4,000</u>                  | <u>\$ 893,989</u> |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | <b>\$ 893,989</b> |

## **LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)**

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

SLOCOE's LCAP contains the following four goals:

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

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

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

- Professional learning focused on implementing three new Common Core curricula: Big Ideas Math; English 3D; and Get Focused, Stay Focused.
- Staff levels were maintained above the base level.
- Students and staff benefited from 1:1 Chromebook rollout with individualized professional learning for digital literacy, G Suite and Hapara, a learning management system.
- A decrease in the chronic absence rate

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

### **FINAL COMMENTS**

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

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

**2017-18 Budget Development**

**LCFF Grant Section FOR FISCAL YEAR 2017-18**

**County Operations Grant**

**ADA Section**

| ADA Ranges     | Rate     | Countywide ADA | Funding      | Totals       |
|----------------|----------|----------------|--------------|--------------|
| 0 30,000       | \$ 72.43 | 30,000.00      | \$ 2,172,900 |              |
| 30,000 60,000  | \$ 62.08 | 3,168.52       | \$ 196,702   |              |
| 60,000 140,000 | \$ 51.73 | -              | \$ -         |              |
| 140,000 "+"    | \$ 41.39 | -              | \$ -         |              |
|                |          |                |              | \$ 2,369,602 |

**District Section**

\$ 113,111.43 10 districts \$ 1,131,114

**Base Section**

\$ 678,666.83 \$ 678,667

**County Operations Grant Total**

\$ 4,179,383 [A]

**Pupil Driven Grants - Use '13-14 Projected Data**

| Grant Type   | Rate                                | Program ADA   | Funding      | Totals  |
|--|-------------------------------------|---------------|--------------|---|
| <b>Community School Grant</b>                              |                                     |               |              | <b>Total Base \$ 1,609,753</b>                  |
| Base Grant   | \$ 11,606.84                        | <b>103.69</b> | \$ 1,203,513 | <b>Total Supplemental \$ 482,537</b>            |
| Supplemental (35%)   | \$ 4,062.39                         |               |              | <b>Total Concentration \$ 200,830</b>           |
| Estimated ELL / FRM %                                      | <input type="text" value="80.80%"/> | 83.78         | \$ 340,353   | <b>Project Flat ADA-16/17</b>                   |
| Concentration  | 30.80%                              | 31.94         | \$ 129,739   |   |
|  |                                     |               |              | \$ 1,673,605                                    |
| <b>Court School Grant</b>                                  |                                     |               |              | <b>projected 7 ADA for additional classroom</b> |
| Base Grant   | \$ 11,606.84                        | <b>35.00</b>  | \$ 406,239   |   |
| Supplemental (35%)   | \$ 4,062.39                         |               |              |   |
| Estimated ELL / FRM %                                      | 100.00%                             | 35.00         | \$ 142,184   |   |
| Concentration  | 50.00%                              | 17.50         | \$ 71,092    |   |
|  |                                     |               |              | \$ 619,515                                      |
| <b>Pupil Driven Grants Total</b>                           |                                     |               |              | <u>\$ 2,293,120</u> [B]                         |
| <b>Subtotal Local Control Funding Formula Grant Target</b> |                                     |               |              | <u>\$ 6,472,503</u> [F] = [A + B + E]           |

| Adjustments for Guarantee Minimum State Aid  |    |   |                    |
|--|----|---|--------------------|
| Excess Property Taxes                        |    | <input type="text" value="\$ (3,640,073)"/> | [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]                |
| <b>Add-On to Guarantee Minimum State Aid</b> | \$ | 816,785                                     | [Q] = [P - O] or 0 |
| <b>Estimated LCFF Funding</b>                | \$ | <b>7,289,288</b>                            | [R] = [K + Q]      |

**Increased or Improved Services LCAP % Calculation**

| COL 1  | COL 2   | COL 3  | COL 4  | COL 5  | COL 6a  | COL 6b  | COL 7   | COL 8a                                | COL 8b                              |
|--|---|--|--|--|---|---|---|---------------------------------------|-------------------------------------|
| Estimated LCFF Target for Supplemental & Concentration | Estimated LCFF funds expended on Unduplicated Pupils in Prior Year<br><b>Resource 0240 &amp; 6505</b> | Balance to Target Difference (COL 1 - COL 2) | Increase in Estimated Supplemental & Concentration Grant Funding (COL 3 TIMES GAP FUNDING) | Estimated Supplemental & Concentration Grant Funding (COL 4 + COL 2) Unless Line 3 <= 0, then Line 1 | <b>TOTAL LCFF FUNDING (EXCL TIIG &amp; TRANS)</b><br><b>Includes Operational Grant &amp; Pupil Driven Grant</b> | Total LCFF Funding Less Supp & Concentration (COL 6a - COL 5) | Minimum Proportionality Percentage (COL 5 / COL 6b) | If COL 3 = or less than 0 then COL 8a | If COL 8a is YES, then COL 1/COL 6a |
| Gap  |   |  |  |  |   |   |   |                                       |                                     |
| SLOCOE 2013-14   | \$ 937,343  | \$ 31,624                                    | \$ 285,678   | \$ 285,678   | \$ 8,109,888  | \$ 7,824,210  | 3.65%   |                                       | 11.56%                              |
| Gap  |   |  | 28.05%   |  |   |   |   |                                       |                                     |
| SLOCOE 2014-15   | \$ 937,343  | \$ 31,624                                    | \$ 254,054   | \$ 254,054   | \$ 8,109,888  | \$ 7,824,210  | 3.65%   |                                       | 11.56%                              |
| at Budget Adoption                                     | \$ 937,343  | \$ 31,624                                    | \$ 20.68%  | \$ 254,054   | \$ 8,109,888  | \$ 7,824,210  | 3.65%   |                                       | 11.56%                              |
| Gap  |   |  | 52.20%   |  |   |   |   |                                       |                                     |
| SLOCOE 2015-16   | \$ 887,599  | \$ 1,225,341                                 | \$ 0.00  | \$ 1,225,341   | \$ 7,864,262  | \$ 6,638,922  | 18.46%  | YES                                   | 11.29%                              |
| at Budget Adoption*                                    | \$ 887,599  | \$ 1,225,341                                 | \$ 54.84%  | \$ 1,225,341   | \$ 7,864,262  | \$ 6,638,922  | 18.46%  | YES                                   | 11.29%                              |
| Gap  |   |  |  |  |   |   |   |                                       |                                     |
| SLOCOE 2016-17   | \$ 608,506  | \$ 1,193,665                                 | \$ 0.00  | \$ 608,506   | \$ 6,952,296  | \$ 6,343,789  | 9.59%   | YES                                   | 9.59%                               |
| at Budget Adoption*                                    | \$ 608,506  | \$ 1,193,665                                 | \$ 43.97%  | \$ 608,506   | \$ 6,952,296  | \$ 6,343,789  | 9.59%   | YES                                   | 9.59%                               |
| Gap  |   |  |  |  |   |   |   |                                       |                                     |
| SLOCOE 2017-18   | \$ 683,367  | \$ 959,021                                   | \$ 0.00  | \$ 683,367   | \$ 7,289,288  | \$ 6,605,921  | 10.34%  | YES                                   | 10.34%                              |
| at Budget Adoption*                                    | \$ 683,367  | \$ 959,021                                   | \$ 0.00  | \$ 683,367   | \$ 7,289,288  | \$ 6,605,921  | 10.34%  | YES                                   | 10.34%                              |
| Gap  |   |  |  |  |   |   |   |                                       |                                     |

County Name : **SAN LUIS OBISPO**

Districts : 10

**2017-18 Budget Development**

2.15%

**LCFF Grant Section FOR FISCAL YEAR 2018-19**

**County Operations Grant**

**ADA Section**

| ADA Ranges     | Rate     | Countywide ADA | Funding      | Totals       |
|----------------|----------|----------------|--------------|--------------|
| 0 30,000       | \$ 73.99 | 30,000.00      | \$ 2,219,700 |              |
| 30,000 60,000  | \$ 63.41 | 3,223.42       | \$ 204,397   |              |
| 60,000 140,000 | \$ 52.84 | -              | \$ -         |              |
| 140,000 "+"    | \$ 42.28 | -              | \$ -         |              |
|                |          |                |              | \$ 2,424,097 |

**District Section**

\$ 113,768.54 10 districts \$ 1,137,685

**Base Section**

\$ 682,609.46 \$ 682,609

**County Operations Grant Total**

\$ 4,244,392 [A]

**Pupil Driven Grants - Use '13-14 Projected Data**

| Grant Type   | Rate          | Program ADA   | Funding      | Totals  |
|--|---------------|---------------|--------------|---|
| <b>Community School Grant</b>                              |               |               |              | <b>Total Base \$ 1,644,363</b>                  |
| Base Grant   | \$ 11,856.39  | <b>103.69</b> | \$ 1,229,389 | <b>Total Supplemental \$ 492,912</b>            |
| Supplemental (35%)   | \$ 4,149.74   |               |              | <b>Total Concentration \$ 205,149</b>           |
| Estimated ELL / FRM %                                      | <u>80.80%</u> | 83.78         | \$ 347,672   |   |
| Concentration  | 30.80%        | 31.94         | \$ 132,528   |   |
|  |               |               |              | \$ 1,709,589                                    |
| <b>Court School Grant</b>                                  |               |               |              | <b>ADDED NEW CLASS FROM 16-17 FOR FULL YEAR</b> |
| Base Grant   | \$ 11,856.39  | <b>35.00</b>  | \$ 414,974   |   |
| Supplemental (35%)   | \$ 4,149.74   |               |              |   |
| Estimated ELL / FRM %                                      | 100.00%       | 35.00         | \$ 145,241   |   |
| Concentration  | 50.00%        | 17.50         | \$ 72,620    |   |
|  |               |               |              | \$ 632,835                                      |
| <b>Pupil Driven Grants Total</b>                           |               |               |              | <u>\$ 2,342,424</u> [B]                         |
| <b>Subtotal Local Control Funding Formula Grant Target</b> |               |               |              | <u>\$ 6,586,816</u> [F] = [A + B + E]           |

**Adjustments for Guarantee Minimum State Aid**

|  |    |                  |                    |
|--|----|------------------|--------------------|
| Excess Property Taxes                        |    | \$ (3,430,822)   | [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]                |
| <b>Add-On to Guarantee Minimum State Aid</b> | \$ | 816,785          | [Q] = [P - O] or 0 |
| <b>Estimated 2016-17 LCFF Funding</b>        | \$ | <b>7,403,601</b> | [R] = [K + Q]      |

County Name : **SAN LUIS OBISPO**

Districts : 10

2017-18 Budget Development

2.35%

LCFF Grant Section FOR FISCAL YEAR 2019-20

## County Operations Grant

## ADA Section

| ADA Ranges     | Rate     | Countywide ADA | Funding      | Totals       |
|----------------|----------|----------------|--------------|--------------|
| 0 30,000       | \$ 75.73 | 30,000.00      | \$ 2,271,900 |              |
| 30,000 60,000  | \$ 64.90 | 3,223.42       | \$ 209,200   |              |
| 60,000 140,000 | \$ 54.08 | -              | \$ -         |              |
| 140,000 "+"    | \$ 43.27 | -              | \$ -         |              |
|                |          |                |              | \$ 2,481,100 |

## District Section

|               |              |              |
|---------------|--------------|--------------|
| \$ 113,991.29 | 10 districts | \$ 1,139,913 |
|---------------|--------------|--------------|

## Base Section

|               |  |            |
|---------------|--|------------|
| \$ 683,945.94 |  | \$ 683,946 |
|---------------|--|------------|

## County Operations Grant Total

|              |     |
|--------------|-----|
| \$ 4,304,959 | [A] |
|--------------|-----|

## Pupil Driven Grants - Use '13-14 Projected Data

| Grant Type   | Rate         | Program ADA  | Funding      | Totals  |
|--|--------------|--------------|--------------|---|
| <b>Community School Grant</b>                              |              |              |              | <b>Total Base \$ 1,629,988</b>                  |
| Base Grant   | \$ 12,135.02 | <b>93.32</b> | \$ 1,132,452 | <b>Total Supplemental \$ 494,395</b>            |
| Supplemental (35%)   | \$ 4,247.26  |              |              | <b>Total Concentration \$ 209,147</b>           |
| Estimated ELL / FRM %                                      | 80.80%       | 75.40        | \$ 320,258   |   |
| Concentration  | 30.80%       | 28.74        | \$ 122,078   |   |
|  |              |              |              | \$ 1,574,788                                    |
| <b>Court School Grant</b>                                  |              |              |              |   |
| Base Grant   | \$ 12,135.02 | <b>41.00</b> | \$ 497,536   | <b>ADDED NEW CLASS FROM 16-17 FOR FULL YEAR</b> |
| Supplemental (35%)   | \$ 4,247.26  |              |              |   |
| Estimated ELL / FRM %                                      | 100.00%      | 41.00        | \$ 174,138   |   |
| Concentration  | 50.00%       | 20.50        | \$ 87,069    |   |
|  |              |              |              | \$ 758,742                                      |
| <b>Pupil Driven Grants Total</b>                           |              |              |              | <b>\$ 2,333,531 [B]</b>                         |
| <b>Subtotal Local Control Funding Formula Grant Target</b> |              |              |              | <b>\$ 6,638,489 [F] = [A + B + E]</b>           |

## Adjustments for Guarantee Minimum State Aid

|  |            |                |                    |
|--|------------|----------------|--------------------|
| Excess Property Taxes                        |            | \$ (3,379,149) | [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]                |
| <b>Add-On to Guarantee Minimum State Aid</b> |            | \$ 816,785     | [Q] = [P - O] or 0 |
| <b>Estimated 2016-17 LCFF Funding</b>        |            | \$ 7,455,274   | [R] = [K + Q]      |

## SSC School District and Charter School Financial Projection Dashboard 2017-18 May Revision

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

| LCFF ENTITLEMENT FACTORS    |         |         |         |         |
|-----------------------------|---------|---------|---------|---------|
| Entitlement Factors per ADA | K-3     | 4-6     | 7-8     | 9-12    |
| 2016-17 Base Grants         | \$7,083 | \$7,189 | \$7,403 | \$8,578 |
| COLA at 1.56%               | \$110   | \$112   | \$115   | \$134   |
| 2017-18 Base Grants         | \$7,193 | \$7,301 | \$7,518 | \$8,712 |

| Entitlement Factors per ADA       | K-3     | 4-6     | 7-8     | 9-12    |
|-----------------------------------|---------|---------|---------|---------|
| 2017-18 Base Grants               | \$7,193 | \$7,301 | \$7,518 | \$8,712 |
| Grade Span Adjustment Factors     | 10.4%   | -       | -       | 2.6%    |
| Grade Span Adjustment Amounts     | \$748   | -       | -       | \$227   |
| 2017-18 Adjusted Base Grants      | \$7,941 | \$7,301 | \$7,518 | \$8,939 |
| Supplemental Grants (% Adj. Base) | 20%     | 20%     | 20%     | 20%     |
| Concentration Grants              | 50%     | 50%     | 50%     | 50%     |
| Concentration Grant Threshold     | 55%     | 55%     | 55%     | 55%     |

| LCFF DARTBOARD FACTORS                              |               |               |                            |                            |                            |
|---|---------------|---------------|----------------------------|----------------------------|----------------------------|
| Factor  | 2016-17       | 2017-18       | 2018-19                    | 2019-20                    | 2020-21                    |
| LCFF Planning Factors                               | SSC Simulator | SSC Simulator | SSC Simulator <sup>2</sup> | SSC Simulator <sup>2</sup> | SSC Simulator <sup>2</sup> |
| SSC Gap Funding Percentage                          | 55.03%        | 43.97%        | 39.03%                     | 41.51%                     | 44.07%                     |
| Department of Finance Gap Funding Percentage        | 55.03%        | 43.97%        | 71.53%                     | 73.51%                     | 100.00%                    |
| Gap Funding Percentage <sup>1</sup><br>(May Revise) | 54.84%        | 43.97%        | -                          | -                          | -                          |

| PLANNING FACTORS   |                      |                    |         |         |         |
|--|----------------------|--------------------|---------|---------|---------|
| Factor   | 2016-17              | 2017-18            | 2018-19 | 2019-20 | 2020-21 |
| Statutory COLA   | 0.00%                | 1.56%              | 2.15%   | 2.35%   | 2.57%   |
| 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%                | 1.56%              | 2.15%   | 2.35%   | 2.57%   |
| California CPI   | 2.50%                | 3.11%              | 3.19%   | 2.86%   | 2.97%   |
| Interest Rate for Ten-Year Treasuries  | 2.20%                | 2.67%              | 2.90%   | 3.05%   | 3.00%   |
| California Lottery   | Unrestricted per ADA | \$144              | \$144   | \$144   | \$144   |
|  | Restricted per ADA   | \$45               | \$45    | \$45    | \$45    |
| Mandate Block Grant (District)   | Grades K-8 per ADA   | \$28.42            | \$28.42 | \$28.42 | \$28.42 |
|  | Grades 9-12 per ADA  | \$56               | \$56    | \$56    | \$56    |
| Mandate Block Grant (Charter)  | Grades K-8 per ADA   | \$14.21            | \$14.21 | \$14.21 | \$14.21 |
|  | Grades 9-12 per ADA  | \$42               | \$42    | \$42    | \$42    |
| One-Time Discretionary Funds per ADA   | \$214                | \$170 <sup>3</sup> | -       | -       | -       |
| CalPERS Employer Rate (projected)  | 13.888%              | 15.531%            | 18.1%   | 20.8%   | 23.8%   |
| CalSTRS Employer Rate (statutory)  | 12.58%               | 14.43%             | 16.28%  | 18.13%  | 19.10%  |

| RESERVES                      |                    |   |
|-------------------------------|--------------------|---|
| State Reserve Requirement     | District ADA Range | Reserve Plan  |
| 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 |   |

<sup>1</sup> Either this percentage or the final State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

<sup>2</sup> For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

<sup>3</sup> Amount is not eligible for receipt until May 2019, and LEAs should exclude from their budget and multiyear projection.



**ANNUAL BUDGET REPORT:**  
July 1, 2017 Budget Adoption

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

Public Hearing: \_\_\_\_\_ Adoption Date: June 29, 2017

Place: 3350 Education Drive Signed: \_\_\_\_\_  
Date: June 22, 2017 Clerk/Secretary of the County Board  
Time: 1:30 p.m. (Original signature required)

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

Superintendent's Name: James Brescia, Ed.D.  
Chief Business Official's Name: Sheldon Smith  
CBO's Title: Asst. Superintendent, Business Serv.  
CBO's Telephone: 805-782-7210

**Criteria and Standards Review Summary**

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

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

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

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

County Office of Education Certification

| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |  | <b>No</b> | <b>Yes</b>          |
|---|--|--|-----------|---------------------|
| S6  | Long-term Commitments                        | Does the county office have long-term (multiyear) commitments or debt agreements?<br><br>• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?  |           | X                   |
|   |  |  | X         |                     |
| S7a   | Postemployment Benefits Other than Pensions  | Does the county office provide postemployment benefits other than pensions (OPEB)?<br><br>• If yes, are they lifetime benefits?<br>• If yes, do benefits continue beyond age 65?<br>• If yes, are benefits funded by pay-as-you-go?                                      |           | X                   |
|   |  |  |           | X                   |
|   |  |  |           | X                   |
|   |  |  |           | X                   |
| S7b   | Other Self-insurance Benefits                | Does the county office provide other self-insurance benefits (e.g., workers' compensation)?  | X         |                     |
| S8  | Status of Labor Agreements                   | Are salary and benefit negotiations still open for:<br>• Certificated? (Section S8A, Line 1)<br>• Classified? (Section S8B, Line 1)<br>• Management/supervisor/confidential? (Section S8C, Line 1)   |           | X                   |
|   |  |  | X         |                     |
|   |  |  | n/a       |                     |
| S9  | Local Control and Accountability Plan (LCAP) | • Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?<br><br>• Approval date for adoption of the LCAP or approval of an update to the LCAP:                                       |           | X                   |
|   |  |  |           | <b>Jun 29, 2017</b> |
| S10   | LCAP Expenditures                            | Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? |           | X                   |

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

(  ) This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:  
School Insurance Program for Employees of San Luis Obispo is a JPA that provides worker's compensation benefits to employees of all K-14 districts in San Luis Obispo County.

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

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

Date of Meeting: Jun 29, 2017

For additional information on this certification, please contact:

Name: Melissa Abbey

Title: Director, Fiscal Services

Telephone: 805-782-7212

E-mail: mabbey@slocoe.org



| Description   | Resource Codes | Object Codes           | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 10,956,035.00             | 386,565.00     | 11,342,600.00             | 7,315,962.00     | 386,565.00     | 7,702,527.00              | -32.1%              |
| 2) Federal Revenue  |                | 8100-8299              | 0.00                      | 2,155,211.00   | 2,155,211.00              | 0.00             | 3,972,564.00   | 3,972,564.00              | 84.3%               |
| 3) Other State Revenue  |                | 8300-8599              | 328,985.00                | 5,752,037.00   | 6,081,022.00              | 260,013.00       | 6,385,110.00   | 6,645,123.00              | 9.3%                |
| 4) Other Local Revenue  |                | 8600-8799              | 2,942,323.93              | 5,396,935.00   | 8,339,258.93              | 2,898,516.00     | 5,596,398.00   | 8,494,914.00              | 1.9%                |
| 5) TOTAL REVENUES   |                |                        | 14,227,343.93             | 13,690,748.00  | 27,918,091.93             | 10,474,491.00    | 16,340,637.00  | 26,815,128.00             | -4.0%               |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 2,271,760.00              | 3,644,258.07   | 5,916,018.07              | 1,859,982.00     | 3,592,881.60   | 5,452,863.60              | -7.8%               |
| 2) Classified Salaries  |                | 2000-2999              | 3,883,559.00              | 2,219,743.00   | 6,103,302.00              | 3,957,633.00     | 2,638,721.00   | 6,596,354.00              | 8.1%                |
| 3) Employee Benefits  |                | 3000-3999              | 2,197,398.00              | 2,518,690.00   | 4,716,088.00              | 2,230,321.00     | 2,938,549.00   | 5,168,870.00              | 9.6%                |
| 4) Books and Supplies   |                | 4000-4999              | 470,502.00                | 438,423.03     | 906,925.03                | 467,875.00       | 375,089.00     | 842,964.00                | -7.1%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 2,743,580.77              | 4,020,463.93   | 6,764,044.70              | 2,135,686.00     | 6,210,786.00   | 8,346,472.00              | 23.4%               |
| 6) Capital Outlay   |                | 6000-6999              | 30,000.00                 | 735,378.00     | 765,378.00                | 55,000.00        | 200,000.00     | 255,000.00                | -66.7%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 2,762,991.00              | 775,676.18     | 3,538,667.18              | 0.00             | 337,592.00     | 337,592.00                | -90.5%              |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (1,481,410.00)            | 1,384,966.00   | (96,444.00)               | (1,356,137.00)   | 1,270,148.00   | (85,989.00)               | -10.8%              |
| 9) TOTAL EXPENDITURES   |                |                        | 12,878,380.77             | 15,735,598.21  | 28,613,978.98             | 9,350,360.00     | 17,563,766.60  | 26,914,126.60             | -5.9%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                |                           |                  |                |                           |                     |
|   |                |                        | 1,348,963.16              | (2,044,850.21) | (695,887.05)              | 1,124,131.00     | (1,223,129.60) | (98,998.60)               | -85.8%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In   |                | 8900-8929              | 623,099.00                | 0.00           | 623,099.00                | 352,215.00       | 0.00           | 352,215.00                | -43.5%              |
| b) Transfers Out  |                | 7600-7629              | 228,393.00                | 60,000.00      | 288,393.00                | 196,116.00       | 60,000.00      | 256,116.00                | -11.2%              |
| 2) Other Sources/Uses   |                |                        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| a) Sources  |                | 8930-8979              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Uses   |                | 7630-7699              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Contributions  |                | 8980-8999              | (961,428.00)              | 961,428.00     | 0.00                      | (1,218,170.00)   | 1,218,170.00   | 0.00                      | 0.0%                |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                        | (566,722.00)              | 901,428.00     | 334,706.00                | (1,062,071.00)   | 1,158,170.00   | 96,099.00                 | -71.3%              |

| Description  | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |         |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|---------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              |                           |                |                           |                  |                |                           |                     |         |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |         |
| a) As of July 1 - Unaudited                                |                |              | 782,241.16                | (1,143,422.21) | (361,181.05)              |                  | 62,060.00      | (64,959.60)               | (2,899.60)          | -99.2%  |
| b) Audit Adjustments                                       |                | 9791         | 3,737,134.40              | 2,037,706.78   | 5,774,841.18              | 4,519,375.56     | 894,284.57     | 5,413,660.13              |                     | -6.3%   |
| c) As of July 1 - Audited (F1a + F1b)                      |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      |                     | 0.0%    |
| d) Other Restatements                                      |                | 9795         | 3,737,134.40              | 2,037,706.78   | 5,774,841.18              | 4,519,375.56     | 894,284.57     | 5,413,660.13              |                     | -6.3%   |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      |                     | 0.0%    |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 3,737,134.40              | 2,037,706.78   | 5,774,841.18              | 4,519,375.56     | 894,284.57     | 5,413,660.13              |                     | -6.3%   |
|  |                |              | 4,519,375.56              | 894,284.57     | 5,413,660.13              | 4,581,435.56     | 829,324.97     | 5,410,760.53              |                     | -0.1%   |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |         |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |         |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |         |
| Revolving Cash   |                | 9711         | 25,800.00                 | 0.00           | 25,800.00                 | 0.00             | 0.00           | 0.00                      |                     | -100.0% |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      |                     | 0.0%    |
| Prepaid Expenditures                                       |                | 9713         | 109,312.57                | 40.00          | 109,352.57                | 0.00             | 0.00           | 0.00                      |                     | -100.0% |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      |                     | 0.0%    |
| b) Restricted  |                | 9740         | 0.00                      | 894,244.99     | 894,244.99                | 0.00             | 829,325.39     | 829,325.39                |                     | -7.3%   |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |         |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      |                     | 0.0%    |
| Other Commitments  |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      |                     | 0.0%    |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |         |
| Other Assignments  |                | 9780         | 3,861,406.00              | 0.00           | 3,861,406.00              | 3,861,406.00     | 0.00           | 3,861,406.00              |                     | 0.0%    |
| 16/17 Excess Property Taxes                                | 0000           | 9780         |                           |                |                           |                  |                |                           |                     |         |
| 16-17 Excess Property Taxes                                | 0000           | 9780         | 3,861,406.00              |                | 3,861,406.00              |                  |                | 3,861,406.00              |                     |         |
| e) Unassigned/unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |         |
| Reserve for Economic Uncertainties                         |                | 9789         | 522,856.99                | 0.00           | 522,856.99                | 720,029.56       | 0.00           | 720,029.56                |                     | 37.7%   |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | (0.42)         | (0.42)                    | 0.00             | (0.42)         | (0.42)                    |                     | 0.0%    |



| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) |                     |
| <b>G. ASSETS</b>                                    |                |              |                           |                |                           |                  |                |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                     |
| a) in County Treasury                               |                | 9110         | 5,372,898.33              | 3,143,265.15   | 8,516,163.48              |                  |                |                     |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| b) in Banks   |                | 9120         | 33,519.43                 | 0.00           | 33,519.43                 |                  |                |                     |
| c) in Revolving Fund                                |                | 9130         | 25,800.00                 | 0.00           | 25,800.00                 |                  |                |                     |
| d) with Fiscal Agent                                |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| e) collections awaiting deposit                     |                | 9140         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) Investments                                      |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 3) Accounts Receivable                              |                | 9200         | 0.00                      | 273,893.63     | 273,893.63                |                  |                |                     |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 5) Due from Other Funds                             |                | 9310         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 6) Stores   |                | 9320         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 7) Prepaid Expenditures                             |                | 9330         | 109,312.57                | 40.00          | 109,352.57                |                  |                |                     |
| 8) Other Current Assets                             |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 9) TOTAL, ASSETS                                    |                |              | 5,541,530.33              | 3,417,198.78   | 8,958,729.11              |                  |                |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                           |                |                           |                  |                |                     |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| <b>I. LIABILITIES</b>                               |                |              |                           |                |                           |                  |                |                     |
| 1) Accounts Payable                                 |                | 9500         | 859,982.67                | 61,307.09      | 921,289.76                |                  |                |                     |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 3) Due to Other Funds                               |                | 9610         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 4) Current Loans                                    |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 6) TOTAL, LIABILITIES                               |                |              | 859,982.67                | 61,307.09      | 921,289.76                |                  |                |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                           |                |                           |                  |                |                     |
| 1) Deferred Inflows of Resources                    |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) TOTAL, DEFERRED INFLOWS                          |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| <b>K. FUND EQUITY</b>                               |                |              |                           |                |                           |                  |                |                     |
| Ending Fund Balance, June 30                        |                |              |                           |                |                           |                  |                |                     |

| Description<br>(G9 + H2) - (I6 + J2) | 2016-17 Estimated Actuals       |                   | 2017-18 Budget                  |                   | % Diff<br>Column<br>C & F |
|--------------------------------------|---------------------------------|-------------------|---------------------------------|-------------------|---------------------------|
|                                      | Unrestricted<br>(A)             | Restricted<br>(B) | Unrestricted<br>(D)             | Restricted<br>(E) |                           |
|                                      | 4,681,547.66                    | 3,355,891.69      |                                 |                   |                           |
|                                      | Total Fund<br>col. A + B<br>(C) |                   | Total Fund<br>col. D + E<br>(F) |                   |                           |
|                                      | 8,037,439.35                    |                   |                                 |                   |                           |

| Description   | 2016-17 Estimated Actuals |                   |                                 | 2017-18 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|   | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| <b>LCFF SOURCES</b>   |                           |                   |                                 |                     |                   |                                 |                           |
| Principal Apportionment   |                           |                   |                                 |                     |                   |                                 |                           |
| State Aid - Current Year  | 816,785.00                | 0.00              | 816,785.00                      | 816,785.00          | 0.00              | 816,785.00                      | 0.0%                      |
| Education Protection Account State Aid - Current Year   | 26,674.00                 | 0.00              | 26,674.00                       | 26,674.00           | 0.00              | 26,674.00                       | 0.0%                      |
| State Aid - Prior Years   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Tax Relief Subventions  |                           |                   |                                 |                     |                   |                                 |                           |
| Homeowners' Exemptions  | 156,192.00                | 0.00              | 156,192.00                      | (3,483,881.00)      | 0.00              | (3,483,881.00)                  | -2330.5%                  |
| Timber Yield Tax  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Subventions/In-Lieu Taxes   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| County & District Taxes   |                           |                   |                                 |                     |                   |                                 |                           |
| Secured Roll Taxes  | 19,776,871.00             | 0.00              | 19,776,871.00                   | 19,776,871.00       | 0.00              | 19,776,871.00                   | 0.0%                      |
| Unsecured Roll Taxes  | 424,335.00                | 0.00              | 424,335.00                      | 424,335.00          | 0.00              | 424,335.00                      | 0.0%                      |
| Prior Years' Taxes  | (13,697.00)               | 0.00              | (13,697.00)                     | (13,697.00)         | 0.00              | (13,697.00)                     | 0.0%                      |
| Supplemental Taxes  | 695,147.00                | 0.00              | 695,147.00                      | 695,147.00          | 0.00              | 695,147.00                      | 0.0%                      |
| Education Revenue Augmentation<br>Fund (ERAF)   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Community Redevelopment Funds<br>(SB 617/699/1992)  |                           |                   |                                 |                     |                   |                                 |                           |
| Penalties and Interest from<br>Delinquent Taxes   | 104,165.00                | 0.00              | 104,165.00                      | 104,165.00          | 0.00              | 104,165.00                      | 0.0%                      |
| Receipt from Co. Board of Suprs.  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Miscellaneous Funds (EC 41604)<br>Royalties and Bonuses   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other In-Lieu Taxes   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Less: Non-LCFF<br>(50%) Adjustment  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Subtotal, LCFF Sources  | 21,986,472.00             | 0.00              | 21,986,472.00                   | 18,346,399.00       | 0.00              | 18,346,399.00                   | -16.6%                    |
| LCFF Transfers  |                           |                   |                                 |                     |                   |                                 |                           |
| Unrestricted LCFF Transfers -<br>Current Year   | 0.00                      |                   | 0.00                            | 0.00                |                   | 0.00                            | 0.0%                      |
| All Other LCFF Transfers -<br>Current Year  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers to Charter Schools in Lieu of Property Taxes  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Property Taxes Transfers  | (11,030,437.00)           | 386,565.00        | (10,643,872.00)                 | (11,030,437.00)     | 386,565.00        | (10,643,872.00)                 | 0.0%                      |
| California Dept of Education<br>SACS Financial Reporting Software - 2017.1.0<br>File: fund-a (Rev 04/10/2017) |                           |                   |                                 |                     |                   |                                 |                           |

| Description                                    | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| LCFF/Revenue Limit Transfers - Prior Years     |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL LCFF SOURCES                             |                |              | 10,956,035.00             | 386,565.00     | 11,342,600.00             | 7,315,962.00     | 386,565.00     | 7,702,527.00              | -32.1%              |
| <b>FEDERAL REVENUE</b>                         |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                     |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                  |                | 8181         | 0.00                      | 32,021.00      | 32,021.00                 | 0.00             | 22,848.00      | 22,848.00                 | -28.6%              |
| Special Education Discretionary Grants         |                | 8182         | 0.00                      | 565,243.00     | 565,243.00                | 0.00             | 562,385.00     | 562,385.00                | -0.5%               |
| Child Nutrition Programs                       |                | 8220         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Donated Food Commodities                       |                | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Flood Control Funds                            |                | 8270         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Wildlife Reserve Funds                         |                | 8280         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| FEMA   |                | 8281         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Contracts Between LEAs             |                | 8285         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from Federal Sources     |                | 8287         | 0.00                      | 358,102.00     | 358,102.00                | 0.00             | 316,592.00     | 316,592.00                | -11.6%              |
| Title I, Part A, Basic                         | 3010           | 8290         |                           | 821,732.00     | 821,732.00                |                  | 496,720.00     | 496,720.00                | -39.6%              |
| Title I, Part D, Local Delinquent Programs     | 3025           | 8290         |                           | 95,085.00      | 95,085.00                 |                  | 68,463.00      | 68,463.00                 | -28.0%              |
| Title II, Part A, Educator Quality             | 4035           | 8290         |                           | 16,780.00      | 16,780.00                 |                  | 13,536.00      | 13,536.00                 | -19.3%              |
| Title III, Part A, Immigrant Education Program | 4201           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes                              | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |         |
|--|---|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|---------|
|  |   |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |         |
| Title III, Part A, English Learner Program                           | 4203  | 8290         |                           | 10,604.00      | 10,604.00                 |                  |                | 5,036.00                  | 5,036.00            | -52.5%  |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610  | 8290         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Other NCLB / Every Student Succeeds Act                              | 3012-3020, 3030-3199, 4036-4126, 4204, 5510 | 8290         |                           | 0.00           | 0.00                      |                  |                | 2,303,029.00              | 2,303,029.00        | New     |
| Career and Technical Education                                       | 3500-3599                                   | 8290         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| All Other Federal Revenue  | All Other                                   | 8290         | 0.00                      | 255,644.00     | 255,644.00                | 0.00             | 0.00           | 183,955.00                | 183,955.00          | -28.0%  |
| TOTAL FEDERAL REVENUE  |   |              | 0.00                      | 2,155,211.00   | 2,155,211.00              | 0.00             | 0.00           | 3,972,564.00              | 3,972,564.00        | 84.3%   |
| <b>OTHER STATE REVENUE</b>   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Other State Apportionments   |   |              |                           |                |                           |                  |                |                           |                     |         |
| ROC/P Entitlement  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Prior Years  | 6360  | 8319         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Special Education Master Plan  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Current Year   | 6500  | 8311         |                           | 826,767.00     | 826,767.00                |                  |                | 994,024.00                | 994,024.00          | 20.2%   |
| Prior Years  | 6500  | 8319         |                           | 148.00         | 148.00                    |                  |                | 0.00                      | 0.00                | -100.0% |
| All Other State Apportionments - Current Year                        | All Other                                   | 8311         | 0.00                      | 535,764.00     | 535,764.00                | 0.00             | 0.00           | 535,764.00                | 535,764.00          | 0.0%    |
| All Other State Apportionments - Prior Years                         | All Other                                   | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%    |
| Child Nutrition Programs   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Mandated Costs Reimbursements  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Lottery - Unrestricted and Instructional Materials                   |   |              | 100,000.00                | 0.00           | 100,000.00                | 43,407.00        | 0.00           | 0.00                      | 43,407.00           | -56.6%  |
| Tax Relief Subventions   |   |              | 27,604.00                 | 8,084.00       | 35,688.00                 | 18,481.00        | 5,775.00       | 24,256.00                 | 24,256.00           | -32.0%  |
| Restricted Levies - Other  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Homeowners' Exemptions   |   |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%    |
| Other Subventions/In-Lieu Taxes                                      |   |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%    |
| Pass-Through Revenues from State Sources                             |   |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%    |
| After School Education and Safety (ASES)                             | 6010  | 8590         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Charter School Facility Grant  | 6030  | 8590         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Drug/Alcohol/Tobacco Funds   | 6650, 6680, 6690                            | 8590         |                           | 55,933.00      | 55,933.00                 |                  |                | 97,500.00                 | 97,500.00           | 74.3%   |
| California Clean Energy Jobs Act                                     | 6230  | 8590         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Career Technical Education Incentive                                 |   |              |                           |                |                           |                  |                |                           |                     |         |

| Description                                | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                     |                           | 2017-18 Budget    |                     |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|-------------------|---------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)      | Total Fund col. A + B (C) | Unrestricted (D)  | Restricted (E)      | Total Fund col. D + E (F) |                     |
| Grant Program                              | 6387           | 8590         |                           | 146,336.00          | 146,336.00                |                   | 173,000.00          | 173,000.00                | 18.2%               |
| American Indian Early Childhood Education  | 7210           | 8590         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| Specialized Secondary                      | 7370           | 8590         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| Quality Education Investment Act           | 7400           | 8590         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| Common Core State Standards Implementation | 7405           | 8590         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| All Other State Revenue                    | All Other      | 8590         | 201,381.00                | 4,179,005.00        | 4,380,386.00              | 198,125.00        | 4,579,047.00        | 4,777,172.00              | 9.1%                |
| <b>TOTAL, OTHER STATE REVENUE</b>          |                |              | <b>328,985.00</b>         | <b>5,752,037.00</b> | <b>6,081,022.00</b>       | <b>260,013.00</b> | <b>6,385,110.00</b> | <b>6,645,123.00</b>       | <b>9.3%</b>         |

| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue   |                |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                                   |                |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll  |                | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll  |                | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes  |                | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes  |                | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes  |                | 8621         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Parcel Taxes  |                | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other   |                | 8625         | 344,342.00                | 0.00           | 344,342.00                | 374,828.00       | 0.00           | 374,828.00                | 8.9%                |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                |              |                           |                |                           |                  |                |                           |                     |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                | 8629         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sales   |                |              |                           |                |                           |                  |                |                           |                     |
| Sale of Equipment/Supplies                                  |                | 8631         | 11,911.00                 | 0.00           | 11,911.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Sale of Publications  |                | 8632         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Food Service Sales  |                | 8634         | 36,569.00                 | 0.00           | 36,569.00                 | 50,000.00        | 0.00           | 50,000.00                 | 36.7%               |
| All Other Sales   |                | 8639         | 24,186.00                 | 0.00           | 24,186.00                 | 25,000.00        | 0.00           | 25,000.00                 | 3.4%                |
| Leases and Rentals  |                | 8650         | 64,240.00                 | 0.00           | 64,240.00                 | 69,000.00        | 0.00           | 69,000.00                 | 7.4%                |
| Interest  |                | 8660         | 45,000.00                 | 12,502.00      | 57,502.00                 | 45,000.00        | 7,743.00       | 52,743.00                 | -8.3%               |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Fees and Contracts  |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees  |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                       |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                        |                | 8675         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Services  |                | 8677         | 647,432.00                | 701,302.00     | 1,348,734.00              | 505,562.00       | 597,406.00     | 1,102,968.00              | -18.2%              |
| Mitigation/Developer Fees                                   |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                                |                | 8689         | 1,469,608.00              | 37,500.00      | 1,507,108.00              | 1,658,126.00     | 0.00           | 1,658,126.00              | 10.0%               |
| Other Local Revenue   |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Misc Funds Non-LCFF                                   |                |              |                           |                |                           |                  |                |                           |                     |

| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| (50%) Adjustment  |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                            |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue   |                | 8699         | 299,035.93                | 236,933.00     | 535,968.93                | 171,000.00       | 464,830.00     | 635,830.00                | 18.6%               |
| Tuition   |                | 8710         | 0.00                      | 4,408,698.00   | 4,408,698.00              | 0.00             | 4,526,419.00   | 4,526,419.00              | 2.7%                |
| All Other Transfers In  |                | 8781-8783    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Apportionments   |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500           | 8791         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices   | 6500           | 8792         | 0.00                      | 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           | 0.00                      | 0.0%                |
| ROC/P Transfers   |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                                   | 6360           | 8791         | 0.00                      | 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           | 0.00                      | 0.0%                |
| From JPAs   | 6360           | 8793         | 0.00                      | 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           | 0.00                      | 0.0%                |
| From County Offices   | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs   | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                              |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE  |                |              | 2,942,323.93              | 5,396,935.00   | 8,339,258.93              | 2,898,516.00     | 5,596,398.00   | 8,494,914.00              | 1.9%                |
| TOTAL, REVENUES   |                |              | 14,227,343.93             | 13,690,748.00  | 27,918,091.93             | 10,474,491.00    | 16,340,637.00  | 26,815,128.00             | -4.0%               |



| Description  | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                     |                           | 2017-18 Budget      |                     |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)      | Total Fund col. A + B (C) | Unrestricted (D)    | Restricted (E)      | Total Fund col. D + E (F) |                     |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                           |                     |                           |                     |                     |                           |                     |
| Certificated Teachers' Salaries                        |                | 1100         | 975,737.00                | 2,027,521.00        | 3,003,258.00              | 819,924.00          | 1,906,078.60        | 2,726,002.60              | -9.2%               |
| Certificated Pupil Support Salaries                    |                | 1200         | 73,922.00                 | 190,830.00          | 264,752.00                | 40,856.00           | 190,830.00          | 231,686.00                | -12.5%              |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 1,157,286.00              | 724,422.97          | 1,881,708.97              | 952,289.00          | 793,099.00          | 1,745,388.00              | -7.2%               |
| Other Certificated Salaries                            |                | 1900         | 64,815.00                 | 701,484.10          | 766,299.10                | 46,913.00           | 702,874.00          | 749,787.00                | -2.2%               |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>2,271,760.00</b>       | <b>3,644,258.07</b> | <b>5,916,018.07</b>       | <b>1,859,982.00</b> | <b>3,592,881.60</b> | <b>5,452,863.60</b>       | <b>-7.8%</b>        |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                           |                     |                           |                     |                     |                           |                     |
| Classified Instructional Salaries                      |                | 2100         | 2,068.00                  | 599,068.00          | 601,136.00                | 24,407.00           | 544,603.00          | 569,010.00                | -5.3%               |
| Classified Support Salaries                            |                | 2200         | 280,329.00                | 438,869.00          | 719,198.00                | 281,273.00          | 442,116.00          | 723,389.00                | 0.6%                |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 1,298,344.00              | 187,163.00          | 1,485,507.00              | 1,306,141.00        | 273,403.00          | 1,579,544.00              | 6.3%                |
| Clerical, Technical and Office Salaries                |                | 2400         | 2,033,744.00              | 497,691.00          | 2,531,435.00              | 2,016,203.00        | 656,162.00          | 2,672,365.00              | 5.6%                |
| Other Classified Salaries                              |                | 2900         | 269,074.00                | 496,952.00          | 766,026.00                | 329,609.00          | 722,437.00          | 1,052,046.00              | 37.3%               |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>3,883,559.00</b>       | <b>2,219,743.00</b> | <b>6,103,302.00</b>       | <b>3,957,633.00</b> | <b>2,638,721.00</b> | <b>6,596,354.00</b>       | <b>8.1%</b>         |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                           |                     |                           |                     |                     |                           |                     |
| STRS   |                | 3101-3102    | 275,024.00                | 758,722.00          | 1,033,746.00              | 283,081.00          | 826,834.00          | 1,109,915.00              | 7.4%                |
| PERS   |                | 3201-3202    | 518,771.00                | 286,119.00          | 804,890.00                | 589,808.00          | 355,843.00          | 945,651.00                | 17.5%               |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 88,027.00                 | 79,599.00           | 167,626.00                | 85,223.00           | 91,156.00           | 176,379.00                | 5.2%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 756,849.00                | 706,024.00          | 1,462,873.00              | 737,876.00          | 968,400.00          | 1,706,276.00              | 16.6%               |
| Unemployment Insurance                                 |                | 3501-3502    | 3,042.00                  | 2,077.00            | 5,119.00                  | 2,826.00            | 3,076.00            | 5,902.00                  | 15.3%               |
| Workers' Compensation                                  |                | 3601-3602    | 289,836.00                | 267,357.00          | 557,193.00                | 285,721.00          | 287,129.00          | 572,850.00                | 2.8%                |
| OPEB, Allocated  |                | 3701-3702    | 265,849.00                | 418,792.00          | 684,641.00                | 245,786.00          | 402,441.00          | 648,227.00                | -5.3%               |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                      | 0.00                | 0.00                      | 0.00                | 0.00                | 0.00                      | 0.0%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                      | 0.00                | 0.00                      | 0.00                | 3,670.00            | 3,670.00                  | New                 |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>2,197,398.00</b>       | <b>2,518,690.00</b> | <b>4,716,088.00</b>       | <b>2,230,321.00</b> | <b>2,938,549.00</b> | <b>5,168,870.00</b>       | <b>9.6%</b>         |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                           |                     |                           |                     |                     |                           |                     |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                      | 81,819.00           | 81,819.00                 | 0.00                | 71,449.00           | 71,449.00                 | -12.7%              |
| Books and Other Reference Materials                    |                | 4200         | 150.00                    | 778.00              | 928.00                    | 0.00                | 2,500.00            | 2,500.00                  | 169.4%              |
| Materials and Supplies                                 |                | 4300         | 367,593.78                | 304,733.03          | 672,326.81                | 332,315.00          | 266,150.00          | 598,465.00                | -11.0%              |

| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Noncapitalized Equipment                                    |                | 4400         | 37,758.22                 | 48,976.00      | 86,734.22                 | 45,560.00        | 21,440.00      | 67,000.00                 | -22.8%              |
| Food  |                | 4700         | 65,000.00                 | 117.00         | 65,117.00                 | 90,000.00        | 13,550.00      | 103,550.00                | 59.0%               |
| <b>TOTAL BOOKS AND SUPPLIES</b>                             |                |              | 470,502.00                | 436,423.03     | 906,925.03                | 467,875.00       | 375,089.00     | 842,964.00                | -7.1%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 794,155.00     | 794,155.00                | 0.00             | 1,494,767.00   | 1,494,767.00              | 88.2%               |
| Travel and Conferences                                      |                | 5200         | 200,606.00                | 405,519.00     | 606,125.00                | 137,425.00       | 340,570.00     | 477,995.00                | -21.1%              |
| Dues and Memberships  |                | 5300         | 60,478.00                 | 63,207.00      | 123,685.00                | 58,616.00        | 21,440.00      | 80,056.00                 | -35.3%              |
| Insurance   |                | 5400 - 5450  | 39,875.00                 | 7,071.00       | 46,946.00                 | 40,658.00        | 7,169.00       | 47,827.00                 | 1.9%                |
| Operations and Housekeeping Services                        |                | 5500         | 288,250.00                | 105,896.00     | 394,146.00                | 298,039.00       | 124,181.00     | 422,220.00                | 7.1%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 265,882.00                | 259,207.00     | 525,089.00                | 260,296.00       | 399,271.00     | 659,567.00                | 25.6%               |
| Transfers of Direct Costs                                   |                | 5710         | (78,650.00)               | 78,650.00      | 0.00                      | (78,598.00)      | 78,598.00      | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (3,300.00)                | 0.00           | (3,300.00)                | (2,400.00)       | 0.00           | (2,400.00)                | -27.3%              |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,804,404.77              | 2,274,851.93   | 4,079,256.70              | 1,274,644.00     | 3,711,912.00   | 4,986,556.00              | 22.2%               |
| Communications  |                | 5900         | 166,035.00                | 31,907.00      | 197,942.00                | 147,006.00       | 32,878.00      | 179,884.00                | -9.1%               |
| <b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>      |                |              | 2,743,580.77              | 4,020,463.93   | 6,764,044.70              | 2,135,686.00     | 6,210,786.00   | 8,346,472.00              | 23.4%               |

| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 0.00                      | 300,000.00     | 300,000.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                      | 14,689.00      | 14,689.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Equipment   |                | 6400         | 25,000.00                 | 420,689.00     | 445,689.00                | 25,000.00        | 200,000.00     | 225,000.00                | -49.5%              |
| Equipment Replacement   |                | 6500         | 5,000.00                  | 0.00           | 5,000.00                  | 30,000.00        | 0.00           | 30,000.00                 | 500.0%              |
| TOTAL, CAPITAL OUTLAY   |                |              | 30,000.00                 | 735,378.00     | 765,378.00                | 55,000.00        | 200,000.00     | 255,000.00                | -66.7%              |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition   |                | 7110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7130         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools   |                | 7141         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7142         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to JPAs  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                      | 358,102.00     | 358,102.00                | 0.00             | 316,592.00     | 316,592.00                | -11.6%              |
| To County Offices   |                | 7212         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7213         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         |                           |                |                           |                  |                |                           |                     |
| To County Offices   |                | 7222         |                           |                |                           |                  |                |                           |                     |
| To JPAs   |                | 7223         |                           |                |                           |                  |                |                           |                     |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         |                           |                |                           |                  |                |                           |                     |
| To County Offices   |                | 7222         |                           |                |                           |                  |                |                           |                     |
| To JPAs   |                | 7223         |                           |                |                           |                  |                |                           |                     |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| All Other Transfers Out to All Others                      |                | 7299         | 2,762,991.00              | 396,574.18     | 3,159,565.18              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Debt Service   |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest                                    |                | 7438         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Debt Service - Principal                             |                | 7439         | 0.00                      | 21,000.00      | 21,000.00                 | 0.00             | 21,000.00      | 21,000.00                 | 0.0%                |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 2,762,991.00              | 775,676.18     | 3,538,667.18              | 0.00             | 337,592.00     | 337,592.00                | -90.5%              |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                                |                | 7310         | (1,384,966.00)            | 1,384,966.00   | 0.00                      | (1,270,148.00)   | 1,270,148.00   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | (96,444.00)               | 0.00           | (96,444.00)               | (85,989.00)      | 0.00           | (85,989.00)               | -10.8%              |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | (1,481,410.00)            | 1,384,966.00   | (96,444.00)               | (1,356,137.00)   | 1,270,148.00   | (85,989.00)               | -10.8%              |
| TOTAL, EXPENDITURES  |                |              | 12,878,380.77             | 15,735,598.21  | 28,613,978.98             | 9,350,360.00     | 17,563,766.60  | 26,914,126.60             | -5.9%               |

| Description   | 2016-17 Estimated Actuals |                   | 2017-18 Budget                  |                     |                   | % Diff<br>Column<br>C & F |
|---|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------|
|   | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) |                           |
| <b>INTERFUND TRANSFERS</b>  |                           |                   |                                 |                     |                   |                           |
| <b>INTERFUND TRANSFERS IN</b>   |                           |                   |                                 |                     |                   |                           |
| From: Special Reserve Fund  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.0%                      |
| Other Authorized Interfund Transfers In   | 623,099.00                | 0.00              | 623,099.00                      | 352,215.00          | 0.00              | 352,215.00<br>-43.5%      |
| <b>(a) TOTAL INTERFUND TRANSFERS IN</b>   | 623,099.00                | 0.00              | 623,099.00                      | 352,215.00          | 0.00              | 352,215.00<br>-43.5%      |
| <b>INTERFUND TRANSFERS OUT</b>  |                           |                   |                                 |                     |                   |                           |
| To: Child Development Fund  | 228,393.00                | 0.00              | 228,393.00                      | 196,116.00          | 0.00              | 196,116.00<br>-14.1%      |
| To: Special Reserve Fund  | 0.00                      | 60,000.00         | 60,000.00                       | 0.00                | 60,000.00         | 60,000.00<br>0.0%         |
| To: State School Building Fund/<br>County School Facilities Fund  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| To: Cafeteria Fund  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| Other Authorized Interfund Transfers Out  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| <b>(b) TOTAL INTERFUND TRANSFERS OUT</b>  | 228,393.00                | 60,000.00         | 288,393.00                      | 196,116.00          | 60,000.00         | 256,116.00<br>-11.2%      |
| <b>OTHER SOURCES/USES</b>   |                           |                   |                                 |                     |                   |                           |
| <b>SOURCES</b>  |                           |                   |                                 |                     |                   |                           |
| State Apportionments  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| Emergency Apportionments  |                           |                   |                                 |                     |                   |                           |
| Proceeds  |                           |                   |                                 |                     |                   |                           |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| Other Sources   |                           |                   |                                 |                     |                   |                           |
| County School Bldg Aid  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| Long-Term Debt Proceeds   |                           |                   |                                 |                     |                   |                           |
| Proceeds from Certificates<br>of Participation  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| Proceeds from Capital Leases  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| Proceeds from Lease Revenue Bonds   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| All Other Financing Sources   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| <b>(c) TOTAL SOURCES</b>  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| <b>USES</b>   |                           |                   |                                 |                     |                   |                           |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00<br>0.0%              |
| California Dept of Education<br>SACS Financial Reporting Software - 2017.1.0<br>File: fund-a (Rev 04/10/2017) |                           |                   |                                 |                     |                   |                           |

| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |  |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|--|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |  |
| All Other Financing Uses  |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |  |
| (d) TOTAL USES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |  |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                           |                  |                |                           |                     |  |
| Contributions from Unrestricted Revenues                          |                | 8980         | (961,428.00)              | 961,428.00     | 0.00                      | (1,218,170.00)   | 1,218,170.00   | 0.00                      | 0.0%                |  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |  |
| (e) TOTAL CONTRIBUTIONS   |                |              | (961,428.00)              | 961,428.00     | 0.00                      | (1,218,170.00)   | 1,218,170.00   | 0.00                      | 0.0%                |  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (566,722.00)              | 901,428.00     | 334,706.00                | (1,062,071.00)   | 1,158,170.00   | 96,099.00                 | -71.3%              |  |

| Description   | Resource Codes | Object Codes            | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 6,354,656.00                 | 6,641,950.00      | 4.5%                  |
| 3) Other State Revenue  |                | 8300-8599               | 7,565,224.00                 | 7,058,037.00      | -6.7%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 13,919,880.00                | 13,699,987.00     | -1.6%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 14,027,968.00                | 13,699,987.00     | -2.3%                 |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 14,027,968.00                | 13,699,987.00     | -2.3%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (108,088.00)                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (108,088.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 108,084.27                   | (3.73)            | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 108,084.27                   | (3.73)            | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 108,084.27                   | (3.73)            | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | (3.73)                       | (3.73)            | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.09                         | 0.09              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | (3.82)                       | (3.82)            | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 1,126,962.51                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 931,133.41                   |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 2,058,095.92                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 1,140,952.95                 |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 1,140,952.95                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 917,142.97                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>                                      |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| Property Taxes Transfers                                 |                | 8097         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, LCFF SOURCES</b>                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Pass-Through Revenues from Federal Sources               |                |              |                              |                   |                       |
|  |                | 8287         | 6,354,656.00                 | 6,641,950.00      | 4.5%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 6,354,656.00                 | 6,641,950.00      | 4.5%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Other State Apportionments                               |                |              |                              |                   |                       |
| Special Education Master Plan Current Year               | 6500           | 8311         | 6,045,620.00                 | 5,538,433.00      | -8.4%                 |
| Prior Years  | 6500           | 8319         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Current Year            | All Other      | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years             | All Other      | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 1,519,604.00                 | 1,519,604.00      | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 7,565,224.00                 | 7,058,037.00      | -6.7%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Pass-Through Revenues From Local Sources                 |                |              |                              |                   |                       |
|  |                | 8697         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Apportionments                              |                |              |                              |                   |                       |
| From Districts or Charter Schools                        |                |              |                              |                   |                       |
|  |                | 8791         | 0.00                         | 0.00              | 0.0%                  |
| From County Offices                                      |                |              |                              |                   |                       |
|  |                | 8792         | 0.00                         | 0.00              | 0.0%                  |
| From JPAs  |                |              |                              |                   |                       |
|  |                | 8793         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, REVENUES</b>                                   |                |              | 13,919,880.00                | 13,699,987.00     | -1.6%                 |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>       |                |              |                              |                      |                       |
| Other Transfers Out  |                |              |                              |                      |                       |
| Transfers of Pass-Through Revenues                               |                |              |                              |                      |                       |
| To Districts or Charter Schools                                  |                | 7211         | 7,842,239.00                 | 8,138,706.00         | 3.8%                  |
| To County Offices  |                | 7212         | 32,021.00                    | 22,848.00            | -28.6%                |
| To JPAs  |                | 7213         | 0.00                         | 0.00                 | 0.0%                  |
| Special Education SELPA Transfers of Apportionments              |                |              |                              |                      |                       |
| To Districts or Charter Schools                                  | 6500           | 7221         | 6,153,708.00                 | 5,538,433.00         | -10.0%                |
| To County Offices  | 6500           | 7222         | 0.00                         | 0.00                 | 0.0%                  |
| To JPAs  | 6500           | 7223         | 0.00                         | 0.00                 | 0.0%                  |
| Other Transfers of Apportionments                                | All Other      | 7221-7223    | 0.00                         | 0.00                 | 0.0%                  |
| All Other Transfers  |                | 7281-7283    | 0.00                         | 0.00                 | 0.0%                  |
| All Other Transfers Out to All Others                            |                | 7299         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>14,027,968.00</b>         | <b>13,699,987.00</b> | <b>-2.3%</b>          |
| <b>TOTAL EXPENDITURES</b>  |                |              | <b>14,027,968.00</b>         | <b>13,699,987.00</b> | <b>-2.3%</b>          |

| Description  | Function Codes | Object Codes        | 2016-17<br>Estimated Actuals | 2017-18<br>Budget    | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|----------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                      |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00                 | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 6,354,656.00                 | 6,641,950.00         | 4.5%                  |
| 3) Other State Revenue   |                | 8300-8599           | 7,565,224.00                 | 7,058,037.00         | -6.7%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 0.00                         | 0.00                 | 0.0%                  |
| <b>5) TOTAL, REVENUES</b>  |                |                     | <b>13,919,880.00</b>         | <b>13,699,987.00</b> | <b>-1.6%</b>          |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                      |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 14,027,968.00                | 13,699,987.00        | -2.3%                 |
| <b>10) TOTAL, EXPENDITURES</b>   |                |                     | <b>14,027,968.00</b>         | <b>13,699,987.00</b> | <b>-2.3%</b>          |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (108,088.00)                 | 0.00                 | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                      |                       |
| 1) Interfund Transfers   |                |                     |                              |                      |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00                 | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00                 | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                      |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00                 | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00                 | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00                 | 0.0%                  |
| <b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>  |                |                     | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |

| Description  | Function Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (108,088.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 108,084.27                   | (3.73)            | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 108,084.27                   | (3.73)            | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 108,084.27                   | (3.73)            | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | (3.73)                       | (3.73)            | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.09                         | 0.09              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | (3.82)                       | (3.82)            | 0.0%                  |

| <b>Resource</b>                  | <b>Description</b> | <b>2016-17<br/>Estimated Actuals</b> | <b>2017-18<br/>Budget</b> |
|----------------------------------|--------------------|--------------------------------------|---------------------------|
| 6500                             | Special Education  | 0.09                                 | 0.09                      |
| <b>Total, Restricted Balance</b> |                    | <b>0.09</b>                          | <b>0.09</b>               |

| Description   | Resource Codes | Object Codes            | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 30,000.00                    | 30,000.00         | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 867,972.68                   | 704,812.00        | -18.8%                |
| 4) Other Local Revenue  |                | 8600-8799               | 423,351.00                   | 216,254.00        | -48.9%                |
| 5) TOTAL, REVENUES  |                |                         | 1,321,323.68                 | 951,066.00        | -28.0%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 418,526.00                   | 432,222.00        | 3.3%                  |
| 2) Classified Salaries  |                | 2000-2999               | 362,450.00                   | 253,122.00        | -30.2%                |
| 3) Employee Benefits  |                | 3000-3999               | 369,475.00                   | 326,405.00        | -11.7%                |
| 4) Books and Supplies   |                | 4000-4999               | 78,714.00                    | 46,315.00         | -41.2%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 233,181.68                   | 38,597.00         | -83.4%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 96,444.00                    | 85,989.00         | -10.8%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,558,790.68                 | 1,182,650.00      | -24.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (237,467.00)                 | (231,584.00)      | -2.5%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 228,393.00                   | 231,584.00        | 1.4%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 228,393.00                   | 231,584.00        | 1.4%                  |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (9,074.00)                   | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 9,074.51                     | 0.51              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 9,074.51                     | 0.51              | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 9,074.51                     | 0.51              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.51                         | 0.51              | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.51                         | 0.51              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | (226,018.45)                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | (226,018.45)                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | (226,018.45)                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 30,000.00                    | 30,000.00         | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>30,000.00</b>             | <b>30,000.00</b>  | <b>0.0%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 2,500.00                     | 2,500.00          | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool  | 6105           | 8590         | 657,825.00                   | 699,812.00        | 6.4%                  |
| All Other State Revenue                                  | All Other      | 8590         | 207,647.68                   | 2,500.00          | -98.8%                |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>867,972.68</b>            | <b>704,812.00</b> | <b>-18.8%</b>         |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 200.00                       | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 363,649.00                   | 200,104.00        | -45.0%                |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 59,502.00                    | 16,150.00         | -72.9%                |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>423,351.00</b>            | <b>216,254.00</b> | <b>-48.9%</b>         |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>1,321,323.68</b>          | <b>951,066.00</b> | <b>-28.0%</b>         |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 321,716.00                   | 336,118.00        | 4.5%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 96,810.00                    | 96,104.00         | -0.7%                 |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>418,526.00</b>            | <b>432,222.00</b> | <b>3.3%</b>           |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 213,688.00                   | 105,538.00        | -50.6%                |
| Classified Support Salaries                            |                | 2200         | 94,256.00                    | 96,321.00         | 2.2%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 54,506.00                    | 51,263.00         | -5.9%                 |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>362,450.00</b>            | <b>253,122.00</b> | <b>-30.2%</b>         |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 65,813.00                    | 57,487.00         | -12.7%                |
| PERS   |                | 3201-3202    | 58,038.00                    | 49,473.00         | -14.8%                |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 10,950.00                    | 10,279.00         | -6.1%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 152,862.00                   | 140,268.00        | -8.2%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 387.00                       | 347.00            | -10.3%                |
| Workers' Compensation                                  |                | 3601-3602    | 36,432.00                    | 33,527.00         | -8.0%                 |
| OPEB, Allocated  |                | 3701-3702    | 44,993.00                    | 35,024.00         | -22.2%                |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>369,475.00</b>            | <b>326,405.00</b> | <b>-11.7%</b>         |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 48,380.00                    | 22,315.00         | -53.9%                |
| Noncapitalized Equipment                               |                | 4400         | 3,334.00                     | 0.00              | -100.0%               |
| Food   |                | 4700         | 27,000.00                    | 24,000.00         | -11.1%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>78,714.00</b>             | <b>46,315.00</b>  | <b>-41.2%</b>         |

| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                     |                       |
| Subagreements for Services  |                | 5100         | 138,874.00                   | 0.00                | -100.0%               |
| Travel and Conferences  |                | 5200         | 7,065.00                     | 5,500.00            | -22.2%                |
| Dues and Memberships  |                | 5300         | 110.00                       | 100.00              | -9.1%                 |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 20,593.00                    | 18,832.00           | -8.6%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 3,481.00                     | 3,481.00            | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 3,300.00                     | 2,400.00            | -27.3%                |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 57,423.68                    | 6,000.00            | -89.6%                |
| Communications  |                | 5900         | 2,335.00                     | 2,284.00            | -2.2%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>233,181.68</b>            | <b>38,597.00</b>    | <b>-83.4%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                     |                       |
| Land  |                | 6100         | 0.00                         | 0.00                | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| Other Transfers Out   |                |              |                              |                     |                       |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00                | 0.0%                  |
| Debt Service  |                |              |                              |                     |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                     |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 96,444.00                    | 85,989.00           | -10.8%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>96,444.00</b>             | <b>85,989.00</b>    | <b>-10.8%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>1,558,790.68</b>          | <b>1,182,650.00</b> | <b>-24.1%</b>         |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                              |                   |                       |
| From: General Fund   |                | 8911         | 228,393.00                   | 231,584.00        | 1.4%                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | 228,393.00                   | 231,584.00        | 1.4%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                        |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                                       |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| All Other Financing Uses   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 228,393.00                   | 231,584.00        | 1.4%                  |

| Description  | Function Codes | Object Codes        | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 30,000.00                    | 30,000.00         | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 867,972.68                   | 704,812.00        | -18.8%                |
| 4) Other Local Revenue   |                | 8600-8799           | 423,351.00                   | 216,254.00        | -48.9%                |
| 5) TOTAL, REVENUES   |                |                     | 1,321,323.68                 | 951,066.00        | -28.0%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 27,000.00                    | 24,000.00         | -11.1%                |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 1,264,636.68                 | 895,571.00        | -29.2%                |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 96,444.00                    | 85,989.00         | -10.8%                |
| 8) Plant Services  | 8000-8999      |                     | 170,710.00                   | 177,090.00        | 3.7%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 1,558,790.68                 | 1,182,650.00      | -24.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (237,467.00)                 | (231,584.00)      | -2.5%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 228,393.00                   | 231,584.00        | 1.4%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 228,393.00                   | 231,584.00        | 1.4%                  |

| Description  | Function Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (9,074.00)                   | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 9,074.51                     | 0.51              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 9,074.51                     | 0.51              | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 9,074.51                     | 0.51              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>                  | <b>Description</b>   | <b>2016-17<br/>Estimated Actuals</b> | <b>2017-18<br/>Budget</b> |
|----------------------------------|--|--------------------------------------|---------------------------|
| 5320                             | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 0.02                                 | 0.02                      |
| 9010                             | Other Restricted Local                                     | 0.49                                 | 0.49                      |
| <b>Total, Restricted Balance</b> |  | <b>0.51</b>                          | <b>0.51</b>               |



| Description   | Resource Codes | Object Codes            | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 0.01                         | 0.01              | 0.0%                  |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 0.01                         | 0.01              | 0.0%                  |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 0.01                         | 0.01              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 0.01                         | 0.01              | 0.0%                  |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.01                         | 0.01              | 0.0%                  |
| Assigned to Fund 16 Forest Reserve                         | 0000           | 9780         |                              | 0.01              |                       |
| Fund 16  | 0000           | 9780         | 0.01                         |                   |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 72.06                        |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 72.06                        |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 72.06                        |                   |                       |

| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| Forest Reserve Funds  |                | 8260         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>Federal Sources                     |                | 8287         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                     |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| Interest  |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments          |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, REVENUES</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues                                |                |              |                              |                   |                       |
| To Districts or Charter Schools                                   |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers   |                | 7281-7283    | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |

| Description  | Function Codes | Object Codes        | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL REVENUES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL EXPENDITURES   |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES  |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 0.01                         | 0.01              | 0.0%                  |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 0.01                         | 0.01              | 0.0%                  |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 0.01                         | 0.01              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9780         | 0.01                         | 0.01              | 0.0%                  |
|  | 0000           | 9780         |                              | 0.01              |                       |
|  | 0000           | 9780         | 0.01                         |                   |                       |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b> | <b>Description</b>        | <b>2016-17<br/>Estimated Actuals</b> | <b>2017-18<br/>Budget</b> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
|                 | Total, Restricted Balance | 0.00                                 | 0.00                      |





| Description   | Resource Codes | Object Codes            | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 2,000.00                     | 2,000.00          | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 2,000.00                     | 2,000.00          | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,000.00                     | 2,000.00          | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 2,000.00                     | 2,000.00          | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (2,000.00)                   | (2,000.00)        | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                |              |                              |                   |                       |
|  |                | 9791         | 487,479.80                   | 487,479.80        | 0.0%                  |
| b) Audit Adjustments                                       |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              |                              |                   |                       |
|  |                |              | 487,479.80                   | 487,479.80        | 0.0%                  |
| d) Other Restatements                                      |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              |                              |                   |                       |
|  |                |              | 487,479.80                   | 487,479.80        | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                              |                   |                       |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                |              |                              |                   |                       |
|  |                | 9780         | 142,479.80                   | 292,479.80        | 105.3%                |
|  |                |              |                              | 126,903.38        |                       |
|  | 0000           | 9780         |                              | 165,576.42        |                       |
|  |                |              | 126,903.38                   |                   |                       |
|  | 0000           | 9780         | 15,576.42                    |                   |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                |              |                              |                   |                       |
|  |                | 9789         | 345,000.00                   | 195,000.00        | -43.5%                |
| Unassigned/Unappropriated Amount                           |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 489,995.14                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL ASSETS                                       |                |              | 489,995.14                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL DEFERRED OUTFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL LIABILITIES                                  |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL DEFERRED INFLOWS                             |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 489,995.14                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 2,000.00                     | 2,000.00          | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>2,000.00</b>              | <b>2,000.00</b>   | <b>0.0%</b>           |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>2,000.00</b>              | <b>2,000.00</b>   | <b>0.0%</b>           |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                         |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 2,000.00                     | 2,000.00          | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                        |                |              | <b>2,000.00</b>              | <b>2,000.00</b>   | <b>0.0%</b>           |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a-b+e)</b>           |                |              | <b>(2,000.00)</b>            | <b>(2,000.00)</b> | <b>0.0%</b>           |



| Description   | Resource Codes | Object Codes            | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 15,000.00                    | 15,000.00         | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 15,000.00                    | 15,000.00         | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 15,000.00                    | 15,000.00         | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 617,099.00                   | 346,215.00        | -43.9%                |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (617,099.00)                 | (346,215.00)      | -43.9%                |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (602,099.00)                 | (331,215.00)      | -45.0%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,323,631.86                 | 1,721,532.86      | -25.9%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,323,631.86                 | 1,721,532.86      | -25.9%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,323,631.86                 | 1,721,532.86      | -25.9%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,721,532.86                 | 1,390,317.86      | -19.2%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 1,721,532.86                 | 1,390,317.86      | -19.2%                |
| Assigned to Fund 20 Postemployment Bene                        | 0000           | 9780         |                              | 1,390,317.86      |                       |
| Assigned for Fund 20 Post Employment Ben                       | 0000           | 9780         | 1,721,532.86                 |                   |                       |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 2,086,291.88                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 12,475.12                    |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 2,098,767.00                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 2,098,767.00                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Interest   |                | 8660         | 15,000.00                    | 15,000.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>15,000.00</b>             | <b>15,000.00</b>  | <b>0.0%</b>           |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>15,000.00</b>             | <b>15,000.00</b>  | <b>0.0%</b>           |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                     |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                     |                       |
| From: General Fund/CSSF  |                | 8912         | 0.00                         | 0.00                | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00                | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00                | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                     |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00                | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00                | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 617,099.00                   | 346,215.00          | -43.9%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 617,099.00                   | 346,215.00          | -43.9%                |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                     |                       |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                         | 0.00                | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS   |                |              | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a-b+e)</b>           |                |              | <b>(617,099.00)</b>          | <b>(346,215.00)</b> | <b>-43.9%</b>         |

| Description  | Function Codes | Object Codes        | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 15,000.00                    | 15,000.00         | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 15,000.00                    | 15,000.00         | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 15,000.00                    | 15,000.00         | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 617,099.00                   | 346,215.00        | -43.9%                |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | (617,099.00)                 | (346,215.00)      | -43.9%                |

| Description  | Function Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (602,099.00)                 | (331,215.00)      | -45.0%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 2,323,631.86                 | 1,721,532.86      | -25.9%                |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 2,323,631.86                 | 1,721,532.86      | -25.9%                |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 2,323,631.86                 | 1,721,532.86      | -25.9%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 1,721,532.86                 | 1,390,317.86      | -19.2%                |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                | 9780         | 1,721,532.86                 | 1,390,317.86      | -19.2%                |
| Assigned to Fund 20 Postemployment Benel                   | 0000           | 9780         |                              | 1,390,317.86      |                       |
| Assigned for Fund 20 Post Employment Ben                   | 0000           | 9780         | 1,721,532.86                 |                   |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b> | <b>Description</b>        | <b>2016-17<br/>Estimated Actuals</b> | <b>2017-18<br/>Budget</b> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
|                 | Total, Restricted Balance | 0.00                                 | 0.00                      |

| Description   | Resource Codes | Object Codes            | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 4,000.00                     | 4,000.00          | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 4,000.00                     | 4,000.00          | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 6,000.00                     | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 887,989.00                   | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 893,989.00                   | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (889,989.00)                 | 4,000.00          | -100.4%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 60,000.00                    | 60,000.00         | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 4,000.00                     | 4,000.00          | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 56,000.00                    | 56,000.00         | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (833,989.00)                 | 60,000.00         | -107.2%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 833,989.37                   | 0.37              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 833,989.37                   | 0.37              | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 833,989.37                   | 0.37              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                |              |                              |                   |                       |
| Assigned to Fund 40 Capital Outlay Projects                    | 0000           | 9780         |                              | 60,000.37         |                       |
| Assigned to Fund 40 Capital Projects                           | 0000           | 9780         | 0.37                         |                   |                       |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 1,111,390.62                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 1,111,390.62                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 400.38                       |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 400.38                       |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 1,110,990.24                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Pass-Through Revenues from<br>State Sources                    |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                               | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                     |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 4,000.00                     | 4,000.00          | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 4,000.00                     | 4,000.00          | 0.0%                  |
| <b>TOTAL, REVENUES</b>   |                |              | 4,000.00                     | 4,000.00          | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 2,000.00                     | 0.00              | -100.0%               |
| Noncapitalized Equipment                             |                | 4400         | 4,000.00                     | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | <b>6,000.00</b>              | <b>0.00</b>       | <b>-100.0%</b>        |

July 1 Budget

| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 75,881.00                    | 0.00              | -100.0%               |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 791,816.00                   | 0.00              | -100.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 20,292.00                    | 0.00              | -100.0%               |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 887,989.00                   | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues  |                |              |                              |                   |                       |
| To Districts or Charter Schools   |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 893,989.00                   | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 60,000.00                    | 60,000.00         | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                         |                |              | <b>60,000.00</b>             | <b>60,000.00</b>  | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 4,000.00                     | 4,000.00          | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                        |                |              | <b>4,000.00</b>              | <b>4,000.00</b>   | <b>0.0%</b>           |

| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              |                              |                   |                       |
|   |                |              | 56,000.00                    | 56,000.00         | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 4,000.00                     | 4,000.00          | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 4,000.00                     | 4,000.00          | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 893,989.00                   | 0.00              | -100.0%               |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 893,989.00                   | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (889,989.00)                 | 4,000.00          | -100.4%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 60,000.00                    | 60,000.00         | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 4,000.00                     | 4,000.00          | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 56,000.00                    | 56,000.00         | 0.0%                  |

| Description  | Function Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (833,989.00)                 | 60,000.00         | -107.2%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 833,989.37                   | 0.37              | -100.0%               |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 833,989.37                   | 0.37              | -100.0%               |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 833,989.37                   | 0.37              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 0.37                         | 60,000.37         | 16216216.2%           |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                | 9780         | 0.37                         | 60,000.37         | 16216216.2%           |
| Assigned to Fund 40 Capital Outlay Projects                | 0000           | 9780         |                              | 60,000.37         |                       |
| Assigned to Fund 40 Capital Projects                       | 0000           | 9780         | 0.37                         |                   |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| <b>Resource</b>                  | <b>Description</b> | <b>2016-17<br/>Estimated Actuals</b> | <b>2017-18<br/>Budget</b> |
|----------------------------------|--------------------|--------------------------------------|---------------------------|
| <b>Total, Restricted Balance</b> |                    | <b>0.00</b>                          | <b>0.00</b>               |



| Description  | 2016-17 Estimated Actuals |            |            | 2017-18 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>B. COUNTY OFFICE OF EDUCATION</b>   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils  |                           | 0.00       | 0.00       |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps  | 27.77                     | 28.00      | 28.00      | 27.77             | 28.00                | 28.00                |
| c. Probation Referred, On Probation or Parole,<br>Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   | 100.57                    | 103.69     | 103.69     | 100.57            | 103.69               | 103.69               |
| d. Total, County Program Alternative Education<br>ADA (Sum of Lines B1a through B1c)   | 128.34                    | 131.69     | 131.69     | 128.34            | 131.69               | 131.69               |
| <b>2. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   | 36.27                     | 36.27      | 36.27      | 36.27             | 36.27                | 36.27                |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day<br>Opportunity Classes, Specialized Secondary<br>Schools, Technical, Agricultural, and Natural<br>Resource Conservation Schools |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]  |                           |            |            |                   |                      |                      |
| g. Total, District Funded County Program ADA<br>(Sum of Lines B2a through B2f)   | 36.27                     | 36.27      | 36.27      | 36.27             | 36.27                | 36.27                |
| <b>3. TOTAL COUNTY OFFICE ADA<br/>(Sum of Lines B1d and B2g)</b>   | 164.61                    | 167.96     | 167.96     | 164.61            | 167.96               | 167.96               |
| <b>4. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>  | 33,168.52                 | 33,168.52  | 33,168.52  | 33,168.52         | 33,168.52            | 33,168.52            |
| <b>6. Charter School ADA<br/>(Enter Charter School ADA using<br/>Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |



| Description   | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other Resources<br>for Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals    |
|---|---------------------------------------|---|--|--|-----------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>   |                                       |   |  |  |           |
| 1. Adjusted Beginning Fund Balance  | 9791-9795                             | 21,087.84                                   |  | 1,428.35   | 22,516.19 |
| 2. State Lottery Revenue  | 8560                                  | 27,604.00                                   |  | 8,084.00   | 35,688.00 |
| 3. Other Local Revenue  | 8600-8799                             | 0.00  |  | 0.00   | 0.00      |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts  | 8965                                  | 0.00  |  | 0.00   | 0.00      |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)  | 8980                                  | 0.00  |  |  | 0.00      |
| 6. Total Available<br>(Sum Lines A1 through A5)   |                                       | 48,691.84                                   | 0.00   | 9,512.35   | 58,204.19 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                                       |   |  |  |           |
| 1. Certificated Salaries  | 1000-1999                             | 0.00  |  |  | 0.00      |
| 2. Classified Salaries  | 2000-2999                             | 0.00  |  |  | 0.00      |
| 3. Employee Benefits  | 3000-3999                             | 0.00  |  |  | 0.00      |
| 4. Books and Supplies   | 4000-4999                             | 24,328.00                                   |  | 8,084.00   | 32,412.00 |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)  | 5000-5999                             | 24,363.84                                   |  |  | 24,363.84 |
| b. Services and Other Operating<br>Expenditures (Resource 6300)   | 5000-5999, except<br>5100, 5710, 5800 |   |  |  |           |
| c. Duplicating Costs for<br>Instructional Materials<br>(Resource 6300)  | 5100, 5710, 5800                      |   |  | 1,428.00   | 1,428.00  |
| 6. Capital Outlay   | 6000-6999                             | 0.00  |  |  | 0.00      |
| 7. Tuition  | 7100-7199                             | 0.00  |  |  | 0.00      |
| 8. Interagency Transfers Out  |                                       |   |  |  |           |
| a. To Other Districts, County<br>Offices, and Charter Schools   | 7211,7212,7221,<br>7222,7281,7282     | 0.00  |  |  | 0.00      |
| b. To JPAs and All Others   | 7213,7223,<br>7283,7299               | 0.00  |  |  | 0.00      |
| 9. Transfers of Indirect Costs  | 7300-7399                             |   |  |  |           |
| 10. Debt Service  | 7400-7499                             | 0.00  |  |  | 0.00      |
| 11. All Other Financing Uses  | 7630-7699                             | 0.00  |  |  | 0.00      |
| 12. Total Expenditures and Other Financing Uses<br>(Sum Lines B1 through B11)                                   |                                       | 48,691.84                                   | 0.00   | 9,512.00   | 58,203.84 |
| <b>C. ENDING BALANCE</b>  |                                       |   |  |  |           |
| (Must equal Line A6 minus Line B12)   | 979Z                                  | 0.00  | 0.00   | 0.35   | 0.35      |
| <b>D. COMMENTS:</b>   |                                       |   |  |  |           |
| OBJECT 5899 IS A HOLDING ACCOUNT FOR CARRY-OVER. THIS WILL BE BUDGETED TO AN EXPENDITURE CATEGORY IN THE FUTURE |                                       |   |  |  |           |

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

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



| Description  | Object Codes         | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      |                              |                            |                        |                            |                        |
|  |                      | 33,168.52                    | 0.00%                      | 33,168.52              | 0.00%                      | 33,168.52              |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 7,702,527.00                 | 1.48%                      | 7,816,840.00           | 0.66%                      | 7,868,513.00           |
| 2. Federal Revenues  | 8100-8299            | 3,972,564.00                 | 0.00%                      | 3,972,564.00           | -0.05%                     | 3,970,392.00           |
| 3. Other State Revenues  | 8300-8599            | 6,645,123.00                 | -45.22%                    | 3,639,885.00           | -1.29%                     | 3,593,108.00           |
| 4. Other Local Revenues  | 8600-8799            | 8,494,914.00                 | 5.11%                      | 8,928,956.00           | 3.32%                      | 9,225,816.00           |
| 5. Other Financing Sources   |                      |                              |                            |                        |                            |                        |
| a. Transfers In  | 8900-8929            | 352,215.00                   | 2.00%                      | 359,259.00             | 2.00%                      | 366,445.00             |
| 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)   |                      | 27,167,343.00                | -9.02%                     | 24,717,504.00          | 1.24%                      | 25,024,274.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 5,452,863.60           |                            | 5,496,797.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 73,933.40              |                            | 75,096.00              |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | (30,000.00)            |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 5,452,863.60                 | 0.81%                      | 5,496,797.00           | 1.37%                      | 5,571,893.00           |
| 2. Classified Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 6,596,354.00           |                            | 6,778,627.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 182,273.00             |                            | 187,591.00             |
| c. Cost-of-Living Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 6,596,354.00                 | 2.76%                      | 6,778,627.00           | 2.77%                      | 6,966,218.00           |
| 3. Employee Benefits   | 3000-3999            | 5,168,870.00                 | 6.79%                      | 5,519,730.00           | 6.86%                      | 5,898,431.00           |
| 4. Books and Supplies  | 4000-4999            | 842,964.00                   | 0.83%                      | 849,957.00             | 1.75%                      | 864,801.00             |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 8,346,472.00                 | -32.64%                    | 5,622,116.00           | -2.32%                     | 5,491,621.00           |
| 6. Capital Outlay  | 6000-6999            | 255,000.00                   | -78.43%                    | 55,000.00              | 0.00%                      | 55,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 337,592.00                   | 0.00%                      | 337,592.00             | 0.00%                      | 337,592.00             |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | (85,989.00)                  | 3.00%                      | (88,569.00)            | 3.00%                      | (91,225.00)            |
| 9. Other Financing Uses  |                      |                              |                            |                        |                            |                        |
| a. Transfers Out   | 7600-7629            | 256,116.00                   | 0.00%                      | 256,116.00             | 0.00%                      | 256,116.00             |
| 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)  |                      | 27,170,242.60                | -8.62%                     | 24,827,366.00          | 2.11%                      | 25,350,447.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| (Line A6 minus line B11)   |                      |                              |                            |                        |                            |                        |
|  |                      | (2,899.60)                   |                            | (109,862.00)           |                            | (326,173.00)           |
| <b>D. FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 5,413,660.13                 |                            | 5,410,760.53           |                            | 5,300,898.53           |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 5,410,760.53                 |                            | 5,300,898.53           |                            | 4,974,725.53           |
| 3. Components of Ending Fund Balance   |                      |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719            | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted  | 9740                 | 829,325.39                   |                            | 608,540.97             |                            | 423,060.97             |
| 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                 | 3,861,406.00                 |                            | 3,861,406.00           |                            | 3,861,406.00           |
| e. Unassigned/Unappropriated   |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789                 | 720,029.56                   |                            | 830,951.56             |                            | 690,258.56             |
| 2. Unassigned/Unappropriated   | 9790                 | (0.42)                       |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance   |                      | 5,410,760.53                 |                            | 5,300,898.53           |                            | 4,974,725.53           |
| (Line D3f must agree with line D2)   |                      |                              |                            |                        |                            |                        |

| Description   | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 720,029.56                   |                            | 830,951.56             |                            | 690,258.56             |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999)  | 979Z         | (0.42)                       |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 195,000.00                   |                            | 195,000.00             |                            | 195,000.00             |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)  |              | 915,029.14                   |                            | 1,025,951.56           |                            | 885,258.56             |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 3.37%                        |                            | 4.13%                  |                            | 3.49%                  |
| <b>F. RECOMMENDED RESERVES</b>  |              |                              |                            |                        |                            |                        |
| 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):   |              |                              |                            |                        |                            |                        |
| <b>San Luis Obispo County Office</b>  |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds<br>(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              |                              |                            |                        |                            |                        |
|   |              | 13,699,987.00                |                            |                        |                            |                        |
| 2. County Office's Total Expenditures and Other Financing Uses<br>Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)                    |              |                              |                            |                        |                            |                        |
|   |              | 27,170,242.60                |                            | 24,827,366.00          |                            | 25,350,447.00          |
| 3. Calculating the Reserves   |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 27,170,242.60                |                            | 24,827,366.00          |                            | 25,350,447.00          |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)   |              | 27,170,242.60                |                            | 24,827,366.00          |                            | 25,350,447.00          |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CS, Criterion 8 for calculation details)   |              | 3%                           |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 815,107.28                   |                            | 744,820.98             |                            | 760,513.41             |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CS, Criterion 8 for calculation details)  |              | 587,000.00                   |                            | 587,000.00             |                            | 587,000.00             |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 815,107.28                   |                            | 744,820.98             |                            | 760,513.41             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES                          |                            | YES                    |                            | YES                    |



| Description  | Object Codes         | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      |                              |                            |                        |                            |                        |
|  |                      | 33,168.52                    | 0.00%                      | 33,168.52              | 0.00%                      | 33,168.52              |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 7,315,962.00                 | 1.56%                      | 7,430,275.00           | 0.70%                      | 7,481,948.00           |
| 2. Federal Revenues  | 8100-8299            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues  | 8300-8599            | 260,013.00                   | 2.00%                      | 265,206.00             | 2.19%                      | 271,004.00             |
| 4. Other Local Revenues  | 8600-8799            | 2,898,516.00                 | 11.72%                     | 3,238,255.00           | 4.53%                      | 3,385,024.00           |
| 5. Other Financing Sources   |                      |                              |                            |                        |                            |                        |
| a. Transfers In  | 8900-8929            | 352,215.00                   | 2.00%                      | 359,259.00             | 2.00%                      | 366,445.00             |
| b. Other Sources   | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions   | 8980-8999            | (1,218,170.00)               | 3.43%                      | (1,259,994.00)         | 3.36%                      | (1,302,362.00)         |
| 6. Total (Sum lines A1 thru A5c)   |                      | 9,608,536.00                 | 4.42%                      | 10,033,001.00          | 1.69%                      | 10,202,059.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 1,859,982.00           |                            | 1,858,039.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 28,057.00              |                            | 28,491.00              |
| c. Cost-of-Living Adjustment   |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments   |                      |                              |                            | (30,000.00)            |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 1,859,982.00                 | -0.10%                     | 1,858,039.00           | 1.53%                      | 1,886,530.00           |
| 2. Classified Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 3,957,633.00           |                            | 4,060,171.00           |
| b. Step & Column Adjustment  |                      |                              |                            | 102,538.00             |                            | 105,392.00             |
| c. Cost-of-Living Adjustment   |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments   |                      |                              |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 3,957,633.00                 | 2.59%                      | 4,060,171.00           | 2.60%                      | 4,165,563.00           |
| 3. Employee Benefits   | 3000-3999            | 2,230,321.00                 | 7.07%                      | 2,388,104.00           | 7.38%                      | 2,564,395.00           |
| 4. Books and Supplies  | 4000-4999            | 467,875.00                   | 3.06%                      | 482,210.00             | 2.75%                      | 495,463.00             |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 2,135,686.00                 | 0.26%                      | 2,141,158.00           | 1.39%                      | 2,170,910.00           |
| 6. Capital Outlay  | 6000-6999            | 55,000.00                    | 0.00%                      | 55,000.00              | 0.00%                      | 55,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      |                        |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | (1,356,137.00)               | -7.18%                     | (1,258,719.00)         | -5.36%                     | (1,191,225.00)         |
| 9. Other Financing Uses  |                      |                              |                            |                        |                            |                        |
| a. Transfers Out   | 7600-7629            | 196,116.00                   | 0.00%                      | 196,116.00             | 0.00%                      | 196,116.00             |
| 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)  |                      | 9,546,476.00                 | 3.93%                      | 9,922,079.00           | 4.24%                      | 10,342,752.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)  |                      |                              |                            |                        |                            |                        |
|  |                      | 62,060.00                    |                            | 110,922.00             |                            | (140,693.00)           |
| <b>D. FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 4,519,375.56                 |                            | 4,581,435.56           |                            | 4,692,357.56           |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 4,581,435.56                 |                            | 4,692,357.56           |                            | 4,551,664.56           |
| 3. Components of Ending Fund Balance   |                      |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719            | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted  | 9740                 |                              |                            |                        |                            |                        |
| c. Committed   |                      |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments   | 9760                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned  | 9780                 | 3,861,406.00                 |                            | 3,861,406.00           |                            | 3,861,406.00           |
| e. Unassigned/Unappropriated   |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789                 | 720,029.56                   |                            | 830,951.56             |                            | 690,258.56             |
| 2. Unassigned/Unappropriated   | 9790                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)   |                      | 4,581,435.56                 |                            | 4,692,357.56           |                            | 4,551,664.56           |

| Description  | Object Codes | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 720,029.56                   |                            | 830,951.56             |                            | 690,258.56             |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         | 195,000.00                   |                            | 195,000.00             |                            | 195,000.00             |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              | 915,029.56                   |                            | 1,025,951.56           |                            | 885,258.56             |

**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

| Description   | Object Codes         | 2017-18 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2018-19 Projection (C) | % Change (Cols. E-C/C) (D) | 2019-20 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)</b> |                      |                              |                            |                        |                            |                        |
| <b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>  |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 386,565.00                   | 0.00%                      | 386,565.00             | 0.00%                      | 386,565.00             |
| 2. Federal Revenues   | 8100-8299            | 3,972,564.00                 | 0.00%                      | 3,972,564.00           | -0.05%                     | 3,970,392.00           |
| 3. Other State Revenues   | 8300-8599            | 6,385,110.00                 | -47.15%                    | 3,374,679.00           | -1.56%                     | 3,322,104.00           |
| 4. Other Local Revenues   | 8600-8799            | 5,596,398.00                 | 1.69%                      | 5,690,701.00           | 2.64%                      | 5,840,792.00           |
| 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            | 1,218,170.00                 | 3.43%                      | 1,259,994.00           | 3.36%                      | 1,302,362.00           |
| <b>6. Total (Sum lines A1 thru A5c)</b>   |                      | <b>17,558,807.00</b>         | <b>-16.37%</b>             | <b>14,684,503.00</b>   | <b>0.94%</b>               | <b>14,822,215.00</b>   |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 3,592,881.60           |                            | 3,638,758.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 45,876.40              |                            | 46,605.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 3,592,881.60                 | 1.28%                      | 3,638,758.00           | 1.28%                      | 3,685,363.00           |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 2,638,721.00           |                            | 2,718,456.00           |
| b. Step & Column Adjustment   |                      |                              |                            | 79,735.00              |                            | 82,199.00              |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 2,638,721.00                 | 3.02%                      | 2,718,456.00           | 3.02%                      | 2,800,655.00           |
| 3. Employee Benefits  | 3000-3999            | 2,938,549.00                 | 6.57%                      | 3,131,626.00           | 6.46%                      | 3,334,036.00           |
| 4. Books and Supplies   | 4000-4999            | 375,089.00                   | -1.96%                     | 367,747.00             | 0.43%                      | 369,338.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 6,210,786.00                 | -43.95%                    | 3,480,958.00           | -4.60%                     | 3,320,711.00           |
| 6. Capital Outlay   | 6000-6999            | 200,000.00                   | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 337,592.00                   | 0.00%                      | 337,592.00             | 0.00%                      | 337,592.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 1,270,148.00                 | -7.87%                     | 1,170,150.00           | -5.99%                     | 1,100,000.00           |
| 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)  |                      |                              |                            |                        |                            |                        |
| <b>11. Total (Sum lines B1 thru B10)</b>  |                      | <b>17,623,766.60</b>         | <b>-15.43%</b>             | <b>14,905,287.00</b>   | <b>0.69%</b>               | <b>15,007,695.00</b>   |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>  |                      |                              |                            |                        |                            |                        |
|   |                      | (64,959.60)                  |                            | (220,784.00)           |                            | (185,480.00)           |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 894,284.57                   |                            | 829,324.97             |                            | 608,540.97             |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 829,324.97                   |                            | 608,540.97             |                            | 423,060.97             |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 829,325.39                   |                            | 608,540.97             |                            | 423,060.97             |
| 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                 | (0.42)                       |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)   |                      | 829,324.97                   |                            | 608,540.97             |                            | 423,060.97             |

| Description<br>Object Codes  | 2017-18<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2018-19<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2019-20<br>Projection<br>(E) |
|--|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| <b>E. AVAILABLE RESERVES</b>   |                                       |                                     |                              |                                     |                              |
| 1. County School Service Fund  |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements  | 9750                                  |                                     |                              |                                     |                              |
| b. Reserve for Economic Uncertainties  | 9789                                  |                                     |                              |                                     |                              |
| c. Unassigned/Unappropriated   | 9790                                  |                                     |                              |                                     |                              |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |                                       |                                     |                              |                                     |                              |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements  | 9750                                  |                                     |                              |                                     |                              |
| b. Reserve for Economic Uncertainties  | 9789                                  |                                     |                              |                                     |                              |
| c. Unassigned/Unappropriated   | 9790                                  |                                     |                              |                                     |                              |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |                                       |                                     |                              |                                     |                              |
| <b>F. ASSUMPTIONS</b>  |                                       |                                     |                              |                                     |                              |
| 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 MYP 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                                     | 28,903,564.98        |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All   | All                                   | 1000-7999                                     | 2,378,169.00         |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |   |                                       |   |                      |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999                                     | 0.00                 |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999                                     | 765,378.00           |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 21,000.00            |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                                     | 2,808,199.18         |
| 5. Interfund Transfers Out   | All   | 9300                                  | 7600-7629                                     | 288,393.00           |
| 6. All Other Financing Uses  | All   | 9100                                  | 7699  | 0.00                 |
|  |   | 9200                                  | 7651  |                      |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 205,281.00           |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All   | All                                   | 8710  | 4,408,698.00         |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |   |                      |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |   |                                       |   | 8,496,949.18         |
| D. Plus additional MOE expenditures:   |   |                                       | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 |                      |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   |   | 0.00                 |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                      |
| E. Total expenditures subject to MOE<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |   |                                       |   | 18,028,446.80        |

|  |               | 2016-17<br>Annual ADA/<br>Exps. Per ADA |
|--|---------------|---|
| <b>Section II - Expenditures Per ADA</b>   |               |   |
| A. Average Daily Attendance<br>(Form A, Annual ADA column, sum of lines B1d and C9)  |               | 131.69                                  |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |               | 136,900.65                              |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>   |               |   |
|  | <b>Total</b>  | <b>Per ADA</b>                          |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 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)  | 18,028,446.80 | 136,900.65                              |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00          | 0.00                                    |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)  | 0.00%         | 0.00%                                   |

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





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



| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 01 COUNTY SCHOOL SERVICE FUND                         |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | (3,300.00)         | 0.00                       | (96,444.00)        |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 623,099.00                       | 288,393.00                        |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 11 ADULT EDUCATION FUND                               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 12 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 3,300.00                 | 0.00               | 96,444.00                  | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 228,393.00                       | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 16 FOREST RESERVE FUND                                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 2,000.00                          |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 617,099.00                        |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 21 BUILDING FUND                                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 25 CAPITAL FACILITIES FUND                            |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 35 COUNTY SCHOOL FACILITIES FUND                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 40 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                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 53 TAX OVERRIDE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 56 DEBT SERVICE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 57 FOUNDATION PERMANENT FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 61 CAFETERIA ENTERPRISE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |

July 1 Budget  
2016-17 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description                              | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9810 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|  | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 82 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 63 OTHER ENTERPRISE FUND                 |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 66 WAREHOUSE REVOLVING FUND              |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 67 SELF-INSURANCE FUND                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 71 RETIREE BENEFIT FUND                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 95 STUDENT BODY FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| <b>TOTALS</b>                            | <b>3,300.00</b>          | <b>(3,300.00)</b>  | <b>96,444.00</b>           | <b>(96,444.00)</b> | <b>911,492.00</b>                | <b>911,492.00</b>                 | <b>0.00</b>               | <b>0.00</b>             |

| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 01 COUNTY SCHOOL SERVICE FUND                         |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | (2,400.00)         | 0.00                       | (85,989.00)        |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 352,215.00                       | 291,584.00                        |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 11 ADULT EDUCATION FUND                               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 12 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 2,400.00                 | 0.00               | 85,989.00                  | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 231,584.00                       | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 16 FOREST RESERVE FUND                                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 2,000.00                          |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 346,215.00                        |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 21 BUILDING FUND                                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 25 CAPITAL FACILITIES FUND                            |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 35 COUNTY SCHOOL FACILITIES FUND                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 60,000.00                        | 4,000.00                          |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 53 TAX OVERRIDE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 56 DEBT SERVICE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 57 FOUNDATION PERMANENT FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| 61 CAFETERIA ENTERPRISE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   |                           |                         |

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

| Description                                     | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9810 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| <b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                              | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                       |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                             |                          |                       |                            |                       |  |   |                                 |                               |
| <b>63 OTHER ENTERPRISE FUND</b>                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                       |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                             |                          |                       |                            |                       |  |   |                                 |                               |
| <b>66 WAREHOUSE REVOLVING FUND</b>              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                       |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                             |                          |                       |                            |                       |  |   |                                 |                               |
| <b>67 SELF-INSURANCE FUND</b>                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                       |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                             |                          |                       |                            |                       |  |   |                                 |                               |
| <b>71 RETIREE BENEFIT FUND</b>                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                       |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                             |                          |                       |                            |                       |  |   |                                 |                               |
| <b>73 FOUNDATION PRIVATE-PURPOSE TRUST FUND</b> |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                       |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                             |                          |                       |                            |                       |  |   |                                 |                               |
| <b>76 WARRANT/PASS-THROUGH FUND</b>             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                             |                          |                       |                            |                       |  |   |                                 |                               |
| <b>95 STUDENT BODY FUND</b>                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                             |                          |                       |                            |                       |  |   |                                 |                               |
| <b>TOTALS</b>                                   | <b>2,400.00</b>          | <b>(2,400.00)</b>     | <b>85,989.00</b>           | <b>(85,989.00)</b>    | <b>643,799.00</b>                      | <b>643,799.00</b>                       |                                 |                               |

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

| Fiscal Year                 | County Operations Grant Funded ADA   |                             | ADA Variance Level<br>(If Budget is greater<br>than Actuals, else N/A) | Status |
|-----------------------------|--------------------------------------|-----------------------------|--|--------|
|                             | Original Budget<br>(Form A, Line B5) | Estimated/Unaudited Actuals |  |        |
| Third Prior Year (2014-15)  | 32,636.64                            | 33,039.04                   | N/A  | Met    |
| Second Prior Year (2015-16) | 33,020.59                            | 33,013.75                   | 0.0%   | Met    |
| First Prior Year (2016-17)  | 33,223.42                            | 33,168.52                   | 0.2%   | Met    |

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**1. CRITERION: Average Daily Attendance (continued)**

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

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

DATA ENTRY: All data are extracted or calculated.

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

| Fiscal Year                 | County and Charter School<br>Alternative Education Grant ADA<br>(Form A, Lines B1d and C2d) | District Funded<br>County Program ADA<br>(Form A, Line B2g) | County Operations Grant ADA<br>(Form A, Line B5) | Charter School ADA and<br>Charter School Funded<br>County Program ADA<br>(Form A, Lines C1 and C3f) |
|-----------------------------|---|---|--|---|
| Third Prior Year (2014-15)  | 189.23  | 38.93   | 33,039.04  | 0.00  |
| Second Prior Year (2015-16) | 165.41  | 36.30   | 33,013.75  | 0.00  |
| First Prior Year (2016-17)  | 131.69  | 36.27   | 33,168.52  | 0.00  |
| Historical Average:         | 162.11  | 37.17   | 33,073.77  | 0.00  |

**County Office's County Operated Programs ADA Standard:**

|   |               |              |                  |             |
|---|---------------|--------------|------------------|-------------|
| <b>Budget Year (2017-18)</b><br>(historical average plus 2%):         | <b>165.35</b> | <b>37.91</b> | <b>33,735.25</b> | <b>0.00</b> |
| <b>1st Subsequent Year (2018-19)</b><br>(historical average plus 4%): | <b>168.59</b> | <b>38.66</b> | <b>34,396.72</b> | <b>0.00</b> |
| <b>2nd Subsequent year (2019-20)</b><br>(historical average plus 6%): | <b>171.84</b> | <b>39.40</b> | <b>35,058.20</b> | <b>0.00</b> |

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

| Fiscal Year                   | County and Charter School<br>Alternative Education Grant ADA<br>(Form A, Lines B1d and C2d) | District Funded<br>County Program ADA<br>(Form A, Line B2g) | County Operations Grant ADA<br>(Form A, Line B5) | Charter School ADA<br>and Charter School Funded<br>County Program ADA<br>(Form A, Lines C1 and C3f) |
|-------------------------------|---|---|--|---|
| Budget Year (2017-18)         | 131.69  | 36.27   | 33,168.52  | 0.00  |
| 1st Subsequent Year (2018-19) | 131.69  | 36.27   | 33,168.52  | 0.00  |
| 2nd Subsequent Year (2019-20) | 131.69  | 36.27   | 33,168.52  | 0.00  |
| Status:                       | Met   | Met   | Met  | Met   |

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

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

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

**Explanation:**  
(required if NOT met)



**2. CRITERION: LCFF Revenue**

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

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

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

**2A. County Office's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.  
LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

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

**DATA ENTRY:** Section I, enter data for all fiscal years. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1, Step 2b3, and Step 2b4 for all fiscal years. All other data are extracted or calculated.

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

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

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

**I. LCFF Funding**

|   | Prior Year<br>(2016-17) | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| <b>a. COE funded at Target LCFF</b>           |                         |                          |                                  |                                  |
| a1. COE Operations Grant                      | 4,118,630.00            | 4,179,383.00             | 4,244,392.00                     | 4,304,959.00                     |
| a2. COE Alternative Education Grant           | 2,657,362.00            | 2,293,120.00             | 2,342,424.00                     | 2,333,531.00                     |
| <b>b. COE funded at Hold Harmless LCFF</b>    | 0.00                    | 0.00                     | 0.00                             | 0.00                             |
| <b>c. Charter Funded County Program</b>       |                         |                          |                                  |                                  |
| c1. Transition Entitlement                    | 0.00                    | 0.00                     | 0.00                             | 0.00                             |
| <b>d. Total LCFF<br/>(Sum of a, b, and c)</b> | <b>6,775,992.00</b>     | <b>6,472,503.00</b>      | <b>6,586,816.00</b>              | <b>6,638,490.00</b>              |

**II. County Operations Grant**

**Step 1 - Change in Population**

|  |           |           |           |           |
|--|-----------|-----------|-----------|-----------|
| a. ADA (Funded)<br>(Form A, line B5 and Criterion 1B-2)                | 33,168.52 | 33,168.52 | 33,168.52 | 33,168.52 |
| b. Prior Year ADA (Funded)   |           | 33,168.52 | 33,168.52 | 33,168.52 |
| c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless)) |           | 0.00      | 0.00      | 0.00      |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b)    |           | 0.00%     | 0.00%     | 0.00%     |

**Step 2 - Change in Funding Level**

|   |              |              |              |       |
|---|--------------|--------------|--------------|-------|
| a. Prior Year LCFF Funding<br>(Section I-a1 (At Target) or Section I-b<br>(Hold Harmless), prior year column) | 4,118,630.00 | 4,179,383.00 | 4,244,392.00 |       |
| b1. COLA percentage (if COE is at target)   |              |              |              |       |
| b2. COLA amount (proxy for purposes of this criterion)  | 0.00         | 0.00         | 0.00         | 0.00  |
| c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))   | 0.00         | 0.00         | 0.00         | 0.00  |
| d. Percent Change Due to Funding Level<br>(Step 2c divided by Step 2a)  |              | 0.00%        | 0.00%        | 0.00% |

**Step 3 - Weighted Change in Population and Funding Level**

|  |        |        |        |
|--|--------|--------|--------|
| a. Percent change in population and funding level (Step 1d plus Step 2d)   | 0.00%  | 0.00%  | 0.00%  |
| b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 64.57% | 64.44% | 64.85% |
| c. Weighted Percent change (Step 3a x Step 3b)   | 0.00%  | 0.00%  | 0.00%  |

**III. Alternative Education Grant**

**Step 1 - Change in Population**

|  | Prior Year<br>(2016-17) | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)     | 131.69                  | 131.69                   | 131.69                           | 131.69                           |
| b. Prior Year ADA (Funded)                                       |                         | 131.69                   | 131.69                           | 131.69                           |
| c. Difference (Step 1a minus Step 1b)                            |                         | 0.00                     | 0.00                             | 0.00                             |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) |                         | 0.00%                    | 0.00%                            | 0.00%                            |

**Step 2 - Change in Funding Level**

|   |              |              |              |
|---|--------------|--------------|--------------|
| a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column) | 2,657,362.00 | 2,293,120.00 | 2,342,424.00 |
| b1. COLA percentage (if COE is at target) (Section II-Step 2b1)   | 0.00%        | 0.00%        | 0.00%        |
| b2. COLA amount (proxy for purposes of this criterion)  | 0.00         | 0.00         | 0.00         |
| c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))   | 0.00         | 0.00         | 0.00         |
| d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)                                     | 0.00%        | 0.00%        | 0.00%        |

**Step 3 - Weighted Change in Population and Funding Level**

|  |        |        |        |
|--|--------|--------|--------|
| a. Percent change in population and funding level (Step 1d plus Step 2d)   | 0.00%  | 0.00%  | 0.00%  |
| b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 35.43% | 35.56% | 35.15% |
| c. Weighted Percent change (Step 3a x Step 3b)   | 0.00%  | 0.00%  | 0.00%  |

**IV. Charter Funded County Program**

**Step 1 - Change in Population**

|  | Prior Year<br>(2016-17) | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| a. ADA (Funded) (Form A, line C3f)                               | 0.00                    | 0.00                     |                                  |                                  |
| b. Prior Year ADA (Funded)                                       |                         | 0.00                     | 0.00                             | 0.00                             |
| c. Difference (Step 1a minus Step 1b)                            |                         | 0.00                     | 0.00                             | 0.00                             |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) |                         | 0.00%                    | 0.00%                            | 0.00%                            |

**Step 2 - Change in Funding Level**

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

**Step 3 - Weighted Change in Population and Funding Level**

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

**V. Weighted Change**

|   |                          |                                  |                                  |
|---|--------------------------|----------------------------------|----------------------------------|
| a. Total weighted percent change (Step 3c in sections II, III and IV) | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|   | 0.00%                    | 0.00%                            | 0.00%                            |

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

|     |     |     |
|-----|-----|-----|
| N/A | N/A | N/A |
|-----|-----|-----|

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

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

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

|   | Prior Year<br>(2016-17) | Budget Year<br>(2017-18)  | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|-------------------------|---------------------------|----------------------------------|----------------------------------|
| Projected local property taxes<br>(Form 01, Objects 8021 - 8089)  | 21,143,013.00           | 17,502,940.00             | 17,502,940.00                    | 17,502,940.00                    |
| <b>Excess Property Tax/Minimum State Aid Standard<br/>(Percent change over previous year, plus/minus 1%):</b> |                         | <b>-18.20% to -16.20%</b> | <b>-1.00% to 1.00%</b>           | <b>-1.00% to 1.00%</b>           |

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

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

|  | Prior Year<br>(2016-17) | Budget Year<br>(2017-18)  | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|-------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. LCFF Revenue<br>(Fund 01, Objects 8011,<br>8012, 8020-8089) | 21,986,472.00           | 18,346,399.00             | 18,346,399.00                    | 18,346,399.00                    |
| County Office's Projected Change in LCFF Revenue:              |                         | -16.56%                   | 0.00%                            | 0.00%                            |
| <b>Standard:</b>   |                         | <b>-18.20% to -16.20%</b> | <b>-1.00% to 1.00%</b>           | <b>-1.00% to 1.00%</b>           |
| <b>Status:</b>   |                         | <b>Met</b>                | <b>Met</b>                       | <b>Met</b>                       |

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

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

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. County Office's Change in Funding Level<br>(Criterion 2C):                 | -16.56%                  | 0.00%                            | 0.00%                            |
| 2. County Office's Salaries and Benefits Standard<br>(Line 1, plus/minus 5%): | -21.56% to -11.56%       | -5.00% to 5.00%                  | -5.00% to 5.00%                  |

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

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

| Fiscal Year                   | Salaries and Benefits<br>(Form 01, Objects 1000-3999)<br>(Form MYP, Lines B1-B3) | Percent Change<br>Over Previous Year | Status  |
|-------------------------------|--|--------------------------------------|---------|
| First Prior Year (2016-17)    | 16,735,408.07  |                                      |         |
| Budget Year (2017-18)         | 17,218,087.60  | 2.88%                                | Not Met |
| 1st Subsequent Year (2018-19) | 17,795,154.00  | 3.35%                                | Met     |
| 2nd Subsequent Year (2019-20) | 18,436,542.00  | 3.60%                                | Met     |

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

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

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

**Explanation:**  
(required if NOT met)

2017-18 reflects staffing reductions to Alternative Education programs. Additionally, several new grants have been budgeted for 2017-18. Preliminary budgets were set in object 5800, and will be revised once staffing needs have been determined.

**4. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. County Office's Change in Funding Level<br>(Criterion 2C):   | -16.56%                  | 0.00%                            | 0.00%                            |
| <b>2. County Office's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-26.56% to -6.56%</b> | <b>-10.00% to 10.00%</b>         | <b>-10.00% to 10.00%</b>         |
| 3. County Office's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | -21.56% to -11.56%       | -5.00% to 5.00%                  | -5.00% to 5.00%                  |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change<br>Over Previous Year | Change is Outside<br>Explanation Range |
|----------------------------|--------|--------------------------------------|--|
|----------------------------|--------|--------------------------------------|--|

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

|                               |              |        |     |
|-------------------------------|--------------|--------|-----|
| First Prior Year (2016-17)    | 2,155,211.00 |        |     |
| Budget Year (2017-18)         | 3,972,564.00 | 84.32% | Yes |
| 1st Subsequent Year (2018-19) | 3,972,564.00 | 0.00%  | No  |
| 2nd Subsequent Year (2019-20) | 3,970,392.00 | -0.05% | No  |

**Explanation:**  
(required if Yes)

2017-18 Federal Revenues were increased to reflect the Migrant Education Program.

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

|                               |              |         |     |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2016-17)    | 6,081,022.00 |         |     |
| Budget Year (2017-18)         | 6,645,123.00 | 9.28%   | Yes |
| 1st Subsequent Year (2018-19) | 3,639,885.00 | -45.22% | Yes |
| 2nd Subsequent Year (2019-20) | 3,593,108.00 | -1.29%  | No  |

**Explanation:**  
(required if Yes)

2017-18 State Revenues were increased to reflect one-time CTE grants. 2018-19 Reflects reductions to one-time CTE grants

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

|                               |              |       |     |
|-------------------------------|--------------|-------|-----|
| First Prior Year (2016-17)    | 8,339,258.93 |       |     |
| Budget Year (2017-18)         | 8,494,914.00 | 1.87% | Yes |
| 1st Subsequent Year (2018-19) | 8,928,956.00 | 5.11% | Yes |
| 2nd Subsequent Year (2019-20) | 9,225,816.00 | 3.32% | No  |

**Explanation:**  
(required if Yes)

2017-18 Revenues were increased to reflect one-time grants. 2018-19 Revenues reflect expected on-going increase to facility leases

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

|                               |            |        |     |
|-------------------------------|------------|--------|-----|
| First Prior Year (2016-17)    | 906,925.03 |        |     |
| Budget Year (2017-18)         | 842,964.00 | -7.05% | Yes |
| 1st Subsequent Year (2018-19) | 849,957.00 | 0.83%  | No  |
| 2nd Subsequent Year (2019-20) | 864,801.00 | 1.75%  | No  |

**Explanation:**  
(required if Yes)

2017-18 books and supplies decreased based on Alternative Education School Closures.

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

|                               |              |         |     |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2016-17)    | 6,764,044.70 |         |     |
| Budget Year (2017-18)         | 8,346,472.00 | 23.39%  | Yes |
| 1st Subsequent Year (2018-19) | 5,622,116.00 | -32.64% | Yes |
| 2nd Subsequent Year (2019-20) | 5,491,621.00 | -2.32%  | No  |

**Explanation:**  
(required if Yes)

New grant expenditures were budgeted in object 5800. Expenditures will be revised at First Interim.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change<br>Over Previous Year | Status |
|----------------------------|--------|--------------------------------------|--------|
|----------------------------|--------|--------------------------------------|--------|

**Total Federal, Other State, and Other Local Revenue (Section 4B)**

|                               |               |         |         |
|-------------------------------|---------------|---------|---------|
| First Prior Year (2016-17)    | 16,575,491.93 |         |         |
| Budget Year (2017-18)         | 19,112,601.00 | 15.31%  | Not Met |
| 1st Subsequent Year (2018-19) | 16,541,405.00 | -13.45% | Not Met |
| 2nd Subsequent Year (2019-20) | 16,789,316.00 | 1.50%   | Met     |

**Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)**

|                               |              |         |         |
|-------------------------------|--------------|---------|---------|
| First Prior Year (2016-17)    | 7,670,969.73 |         |         |
| Budget Year (2017-18)         | 9,189,436.00 | 19.79%  | Not Met |
| 1st Subsequent Year (2018-19) | 6,472,073.00 | -29.57% | Not Met |
| 2nd Subsequent Year (2019-20) | 6,356,422.00 | -1.79%  | Met     |

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 4B  
if NOT met)

2017-18 Federal Revenues were increased to reflect the Migrant Education Program.

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

2017-18 State Revenues were increased to reflect one-time CTE grants. 2018-19 Reflects reductions to one-time CTE grants

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

2017-18 Revenues were increased to reflect one-time grants. 2018-19 Revenues reflect expected on-going increase to facility leases

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

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

2017-18 books and supplies decreased based on Alternative Education School Closures.

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

New grant expenditures were budgeted in object 5800. Expenditures will be revised at First Interim.

**5. CRITERION: Facilities Maintenance**

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

**Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - 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 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

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

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

| Ongoing and Major Maintenance/<br>Restricted Maintenance Account | Budgeted<br>Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Resources 0000-1999,<br>Objects 1000-7999) | 3% of Total Current Year<br>General Fund Expenditures<br>and Other Financing Uses<br>(Unrestricted Budget times 3%) | Amount Deposited <sup>1</sup><br>for 2014-15 Fiscal Year  | Lesser of: 3% or<br>2014-15 amount   |
|--|---|---|---|--|
|  |   | 9,546,476.00  | 286,394.28  | 379,073.16   |
|  |   |   | 2% of Total Current Year General<br>Fund Expenditures and Other<br>Financing Uses (Unrestricted<br>Budget times 2%) | Required Minimum<br>Contribution/<br>Greater of: Lesser of 3% or<br>2014-15 amount or 2% |
|  |   |   | 190,929.52  | 286,394.28   |
|  |   |   | Budgeted Contribution <sup>1</sup><br>to the Ongoing and Major<br>Maintenance Account                               | Status   |
|  |   |   | 377,406.00  | Met  |

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**6. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

|   | Third Prior Year<br>(2014-15) | Second Prior Year<br>(2015-16) | First Prior Year<br>(2016-17) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. County Office's Available Reserve Amounts (resources 0000-1999)  |                               |                                |                               |
| a. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 1,419,450.00                  | 1,272,108.13                   | 867,856.99                    |
| b. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 277,269.35                    | 0.00                           | 0.00                          |
| c. Negative County School Service Fund Ending Balances in<br>Restricted Resources (Fund 01, Object 979Z, if negative, for<br>each of resources 2000-9999) | 0.00                          | (0.42)                         | (0.42)                        |
| d. Available Reserves (Lines 1a through 1c)   | 1,696,719.35                  | 1,272,107.71                   | 867,856.57                    |
| 2. Expenditures and Other Financing Uses  |                               |                                |                               |
| a. County Office's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)  | 24,489,005.83                 | 25,442,162.61                  | 28,902,371.98                 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)                            | 14,892,458.09                 | 14,295,429.86                  | 14,027,968.00                 |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 39,381,463.92                 | 39,737,592.47                  | 42,930,339.98                 |
| 3. County Office's Available Reserve Percentage<br>(Line 1d divided by Line 2c)   | 4.3%                          | 3.2%                           | 2.0%                          |
| <b>County Office's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>  | <b>1.4%</b>                   | <b>1.1%</b>                    | <b>0.7%</b>                   |

<sup>1</sup>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.

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|--|--|---|---|---------|
| Third Prior Year (2014-15)               | (2,029,993.69)   | 13,517,017.98   | 15.0%   | Not Met |
| Second Prior Year (2015-16)              | 5,644.52   | 12,304,369.19   | N/A   | Met     |
| First Prior Year (2016-17)               | 782,241.16   | 13,106,773.77   | N/A   | Met     |
| Budget Year (2017-18) (Information only) | 62,060.00  | 9,546,476.00  |   |         |

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

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

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

**Explanation:**  
(required if NOT met)

2014-15 enrollment drastically declined in Alternative Ed programs. Contributions have increased to Special Education, Rancho El Chorro, Preschool, and other educational programs.



**7. CRITERION: Fund Balance**

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

| Percentage Level <sup>1</sup> | County Office Total Expenditures<br>and Other Financing Uses <sup>2</sup> |                 |
|-------------------------------|---|-----------------|
| 1.7%                          | 0   | to \$5,865,999  |
| 1.3%                          | \$5,866,000   | to \$14,662,999 |
| 1.0%                          | \$14,663,000  | to \$65,989,000 |
| 0.7%                          | \$65,989,001  | and over        |

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

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

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

County Office's Fund Balance Standard Percentage Level:

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

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

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

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

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223):

| Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| 13,699,987.00            | 13,699,987.00                    | 13,699,987.00                    |

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

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

| Fiscal Year                              | Unrestricted County School Service Fund Beginning Balance <sup>3</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals |  |        |
| Third Prior Year (2014-15)               | 5,511,561.25   | 5,761,483.57                | N/A  | Met    |
| Second Prior Year (2015-16)              | 3,491,417.53   | 3,731,489.88                | N/A  | Met    |
| First Prior Year (2016-17)               | 3,530,300.88   | 3,737,134.40                | N/A  | Met    |
| Budget Year (2017-18) (Information only) | 4,519,375.56   |                             |  |        |

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

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

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

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

Explanation:  
(required if NOT met)

**8. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

| Percentage Level <sup>3</sup>  | County Office Total Expenditures and Other Financing Uses <sup>3</sup> |                 |
|--------------------------------|--|-----------------|
| 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        |

<sup>1</sup>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.

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

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

|  | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|--------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No: | 27,170,243               | 24,827,366                       | 25,350,447                       |
| <b>County Office's Reserve Standard Percentage Level:</b>  | <b>3%</b>                | <b>3%</b>                        | <b>3%</b>                        |

**8A. Calculating the County Office's Reserve Standard**

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

|  | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)    | 27,170,242.60            | 24,827,366.00                    | 25,350,447.00                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 7A, Line 2b if Criterion 7A, Line 1 is No) | 13,699,987.00            | 13,699,987.00                    | 13,699,987.00                    |
| 3. Total Expenditures and Other Financing Uses<br>(Line A1 plus Line A2)                         | 27,170,242.60            | 24,827,366.00                    | 25,350,447.00                    |
| 4. Reserve Standard Percentage Level   | 3%                       | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line A3 times Line A4)                                      | 815,107.28               | 744,820.98                       | 760,513.41                       |
| 6. Reserve Standard - by Amount<br>(From percentage level chart above)                           | 587,000.00               | 587,000.00                       | 587,000.00                       |
| 7. <b>County Office's Reserve Standard<br/>(Greater of Line A5 or Line A6)</b>                   | <b>815,107.28</b>        | <b>744,820.98</b>                | <b>760,513.41</b>                |

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

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

**Reserve Amounts**

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

|  | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. County School Service Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                     | 0.00                             | 0.00                             |
| 2. County School Service Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 720,029.56               | 830,951.56                       | 690,258.56                       |
| 3. County School Service Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 0.00                     | 0.00                             | 0.00                             |
| 4. County School Service Fund - Negative Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each<br>of resources 2000-9999) (Form MYP, Line E1d) | (0.42)                   | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                     |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 195,000.00               | 195,000.00                       | 195,000.00                       |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                     |                                  |                                  |
| 8. County Office's Budgeted Reserve Amount<br>(Lines B1 thru B7)   | 915,029.14               | 1,025,951.56                     | 885,258.56                       |
| 9. County Office's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 8A, Line 3)  | 3.37%                    | 4.13%                            | 3.49%                            |
| <b>County Office's Reserve Standard<br/>(Section 8A, Line 7):</b>  | <b>815,107.28</b>        | <b>744,820.98</b>                | <b>760,513.41</b>                |
| Status:  | Met                      | Met                              | Met                              |

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

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year   | Projection     | Amount of Change | Percent Change | Status  |
|---|----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                |                  |                |         |
| First Prior Year (2016-17)  | (961,428.00)   |                  |                |         |
| Budget Year (2017-18)   | (1,218,170.00) | 256,742.00       | 26.7%          | Not Met |
| 1st Subsequent Year (2018-19)   | (1,259,994.00) | 41,824.00        | 3.4%           | Met     |
| 2nd Subsequent Year (2019-20)   | (1,302,362.00) | 42,368.00        | 3.4%           | Met     |
| <b>1b. Transfers In, County School Service Fund *</b>   |                |                  |                |         |
| First Prior Year (2016-17)  | 15,000.00      |                  |                |         |
| Budget Year (2017-18)   | 352,215.00     | 337,215.00       | 2248.1%        | Not Met |
| 1st Subsequent Year (2018-19)   | 359,259.00     | 7,044.00         | 2.0%           | Met     |
| 2nd Subsequent Year (2019-20)   | 366,445.00     | 7,186.00         | 2.0%           | Met     |
| <b>1c. Transfers Out, County School Service Fund *</b>  |                |                  |                |         |
| First Prior Year (2016-17)  | 388,772.00     |                  |                |         |
| Budget Year (2017-18)   | 256,116.00     | (132,656.00)     | -34.1%         | Not Met |
| 1st Subsequent Year (2018-19)   | 256,116.00     | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2019-20)   | 256,116.00     | 0.00             | 0.0%           | Met     |

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

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

**Explanation:**  
(required if NOT met) 2016-17 unrestricted contributions are offset by a restricted contribution to unrestricted in the amount of \$530,000.

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

**Explanation:**  
(required if NOT met) Transfers in to Fund 01 from Fund 20 were increased in FY 2016-17

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

**Explanation:**  
(required if NOT met)

Transfers Out From Fund 01 to Fund 12 were reduced during the FYI 2016-17

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

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

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

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

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For:            |                             | Principal Balance as of July 1, 2017 |
|-------------------------------|----------------------|---|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)                      | Debt Service (Expenditures) |                                      |
| Capital Leases                |                      |   |                             |                                      |
| Certificates of Participation |                      |   |                             |                                      |
| General Obligation Bonds      |                      |   |                             |                                      |
| Supp Early Retirement Program |                      |   |                             |                                      |
| State School Building Loans   |                      |   |                             |                                      |
| Compensated Absences          |                      | Varied, according to source of funds for salary |                             |                                      |

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

| Type of Commitment              | # of Years Remaining | Funding Sources (Revenues)        | Debt Service (Expenditures)        | Principal Balance as of July 1, 2017 |
|---------------------------------|----------------------|-----------------------------------|------------------------------------|--------------------------------------|
| Child Care Facilities Fund Loan | 3                    | Unrestricted LCFF Funding Sources | Unrestricted Resources Object 5439 | 63,000                               |
|                                 |                      |                                   |                                    |                                      |
|                                 |                      |                                   |                                    |                                      |
| <b>TOTAL:</b>                   |                      |                                   |                                    | <b>63,000</b>                        |

| Type of Commitment (continued) | Prior Year (2016-17) Annual Payment (P & I) | Budget Year (2017-18) Annual Payment (P & I) | 1st Subsequent Year (2018-19) Annual Payment (P & I) | 2nd Subsequent Year (2019-20) Annual Payment (P & I) |
|--------------------------------|---|--|--|--|
| Capital Leases                 |   |  |  |  |
| Certificates of Participation  |   |  |  |  |
| General Obligation Bonds       |   |  |  |  |
| Supp Early Retirement Program  |   |  |  |  |
| State School Building Loans    |   |  |  |  |
| Compensated Absences           | 321,234                                     | 321,234                                      | 321,234  | 321,234  |

Other Long-term Commitments (continued):

| Type of Commitment   | Prior Year (2016-17) Annual Payment (P & I) | Budget Year (2017-18) Annual Payment (P & I) | 1st Subsequent Year (2018-19) Annual Payment (P & I) | 2nd Subsequent Year (2019-20) Annual Payment (P & I) |
|--|---|--|--|--|
| Child Care Facilities Fund Loan                                      | 21,000                                      | 21,000                                       | 21,000   | 21,000   |
|  |   |  |  |  |
|  |   |  |  |  |
| <b>Total Annual Payments:</b>  | <b>342,234</b>                              | <b>342,234</b>                               | <b>342,234</b>                                       | <b>342,234</b>                                       |
| <b>Has total annual payment increased over prior year (2016-17)?</b> | <b>No</b>                                   | <b>No</b>                                    | <b>No</b>  | <b>No</b>  |

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

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

|     |
|-----|
| Yes |
|-----|

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

|     |
|-----|
| Yes |
|-----|

b. Do benefits continue past age 65?

|     |
|-----|
| Yes |
|-----|

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

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

|               |
|---------------|
| Pay-as-you-go |
|---------------|

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

| Self-Insurance Fund | Government Fund |
|---------------------|-----------------|
| 0                   | 1,390,318       |

4. 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.

|               |
|---------------|
| 10,297,255.00 |
| 10,297,255.00 |
| Actuarial     |
| Jul 01, 2016  |

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

| Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| 712,558.00               | 712,558.00                       | 712,558.00                       |
| 683,251.00               | 683,251.00                       | 683,251.00                       |
| 683,251.00               | 683,251.00                       | 683,251.00                       |
| 61                       | 61                               | 61                               |

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

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

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

|    |
|----|
| No |
|----|

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

|  |
|--|
|  |
|--|

3. Self-Insurance Liabilities

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

|  |
|--|
|  |
|  |

4. Self-Insurance Contributions

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

|  | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|--------------------------|----------------------------------|----------------------------------|
|  |                          |                                  |                                  |
|  |                          |                                  |                                  |

**S8. Status of Labor Agreements**

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

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

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

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

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

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

|  | Prior Year (2nd Interim)<br>(2016-17) | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 58.9                                  | 51.7                     | 51.7                             | 51.7                             |

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

or

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

Negotiations Not Settled

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

46,391

6. Amount included for any tentative salary schedule increases

| Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| 0                        | 0                                | 0                                |

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

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

| Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
|                          |                                  |                                  |
|                          |                                  |                                  |

**Certificated (Non-management) Prior Year Settlements**

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

|    |  |  |
|----|--|--|
| No |  |  |
|    |  |  |

**Certificated (Non-management) Step and Column Adjustments**

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

| Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 59,734                   | 59,734                           | 59,734                           |
|                          |                                  |                                  |

**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 budget and MYPs?

| Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| No                       | No                               | No                               |

**Certificated (Non-management) - Other**

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

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

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

|   | Prior Year (2nd Interim)<br>(2016-17) | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 108.8                                 | 98.8                     | 98.8                             | 98.8                             |

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

Negotiations Settled

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

Jun 22, 2017

3. Period covered by the agreement:

Begin Date:

Jul 01, 2017

End Date:

Jun 30, 2018

4. Salary settlement:

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

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

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
|-----|-----|-----|

**One Year Agreement**

Total cost of salary settlement

|   |   |   |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

% 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

6. Amount included for any tentative salary schedule increases

Budget Year  
(2017-18)

1st Subsequent Year  
(2018-19)

2nd Subsequent Year  
(2019-20)

|   |   |   |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

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

| Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
|                          |                                  |                                  |
|                          |                                  |                                  |

**Classified (Non-management) Prior Year Settlements**

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

|    |  |  |
|----|--|--|
| No |  |  |
|    |  |  |

**Classified (Non-management) Step and Column Adjustments**

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

| Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
|                          |                                  |                                  |
|                          |                                  |                                  |

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

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

| Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| No                       | No                               | No                               |

**Classified (Non-management) - Other**

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

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

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

|  | Prior Year (2nd Interim)<br>(2016-17) | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 41.7                                  | 39.6                     | 39.6                             | 39.6                             |

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

|     |
|-----|
| n/a |
|-----|

If Yes, complete question 2.

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

|  |
|--|
|  |
|--|

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

|   | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? |                          |                                  |                                  |
| Total cost of salary settlement   |                          |                                  |                                  |
| % change in salary schedule from prior year (may enter text, such as "Reopener")          |                          |                                  |                                  |

**Negotiations Not Settled**

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

|  |
|--|
|  |
|--|

4. Amount included for any tentative salary schedule increases

|   | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|--------------------------|----------------------------------|----------------------------------|
| Amount included for any tentative salary schedule increases |                          |                                  |                                  |

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

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

|   | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? |                          |                                  |                                  |
| Total cost of H&W benefits  |                          |                                  |                                  |
| Percent of H&W cost paid by employer                              |                          |                                  |                                  |
| Percent projected change in H&W cost over prior year              |                          |                                  |                                  |

**Management/Supervisor/Confidential Step and Column Adjustments**

- 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<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? |                          |                                  |                                  |
| Cost of step & column adjustments                              |                          |                                  |                                  |
| Percent change in step & column over prior year                |                          |                                  |                                  |

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

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

|  | Budget Year<br>(2017-18) | 1st Subsequent Year<br>(2018-19) | 2nd Subsequent Year<br>(2019-20) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? |                          |                                  |                                  |
| Total cost of other benefits                                 |                          |                                  |                                  |
| Percent change in cost of other benefits over prior year     |                          |                                  |                                  |

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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### ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)
  
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?
  
- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)
  
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

|   |
|---|
| A6: Health Benefits at lowest cost plan are provided free to selected retirees. (See S7A) |
|---|

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### End of County Office Budget Criteria and Standards Review

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SACS2017 Financial Reporting Software - 2017.1.0  
6/9/2017 11:17:53 AM

40-10405-0000000

July 1 Budget  
2017-18 Budget  
Technical Review Checks

San Luis Obispo County Office of Education  
County

San Luis Obispo  
County

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, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - All ending fund balances (Object 9792) 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   | -3,483,881.00 |

Explanation:Current Year Excess Property Taxes deducted

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

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

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

## SUPPLEMENTAL CHECKS

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

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

## EXPORT CHECKS

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

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

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

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

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

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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data 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 SEA (Unbalanced SELPAs): AJ

Explanation:Will be completed at First Interim

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

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

Checks Completed.

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July 1 Budget  
2016-17 Estimated Actuals  
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. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

| ACCOUNT |    |    |    |    | RESOURCE | OBJECT | VALUE |
|---------|----|----|----|----|----------|--------|-------|
| FD      | RS | PY | GO | FN | OB       |        |       |

01-6500-0-5050-0000-8590                      6500                      8590                      9,358.00  
 Explanation:ACTUALS WILL BE CORRECTED AT YEAR END

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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



individually. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)  
EXCEPTION

| FUND | RESOURCE | FUNCTION | VALUE         |
|------|----------|----------|---------------|
| 01   | 6382     | 2100     | -1,197,857.00 |

Explanation:PROJECTED CARRY-OVER HAS BEEN REDUCED  
 WILL BE CORRECT AT YEAR END CLOSE

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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

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

## SUPPLEMENTAL CHECKS

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

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

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

## EXPORT CHECKS

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

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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data 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 SEA (Unbalanced SELPAs): AJ

Explanation:Will be updated at First Interim

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

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

Checks Completed.