



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

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

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

**Melissa Abbey
Director of Fiscal Services**

Board of Education:

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



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

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

Internal Memo

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

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

DATE: March 3, 2016

RE: SECOND INTERIM BUDGET REPORT NARRATIVE AND OVERVIEW

BUDGET PRINCIPLES

The Second Interim Budget Report for the 2015-16 fiscal year is presented to the County Board of Education for review and approval. The Second Interim reflects the most current assumptions based on the Local Control Funding Formula (LCFF) and SLOCOE's Local Control Accountability Plan (LCAP). It includes the county office's financial position and projections as of January 31, 2016.

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

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

2015-16 SECOND INTERIM -ALL FUNDS

The total **2015-16 Second Interim** revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund	6,638,095	27,045,680	28,357,837	5,325,938
Form 10-Special Education Pass-Through-Fund	215,121	14,722,168	14,937,293	(4)
Form 12-Child Development Fund	36,748	1,538,356	1,575,104	0
Form 14-Deferred Maintenance Fund	3	-	-	3
Form 16-Forest Reserve Fund	-	10,141	10,141	-
Form 17-Special Reserve Fund (Non-Capital Outlay)	533,788	1,200	59,819	475,169
Form 20-Special Reserve Fund (Postemployment Benefits)	2,323,632	7,000	7,000	2,323,632
Form 40-Special Reserve Fund (Capital Outlay Projects)	773,989	62,500	2,500	833,989
Totals	10,521,377	43,387,044	44,949,694	8,958,727

**Comparison of First Interim to Second Interim for Fiscal Year 2015-16
Fund 01 and Fund 08**

	First Interim 2015-16 October 31, 2015		Second Interim 2015-16 January 31, 2016		Change		Percent
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
A. Revenues							
1) LCFF Sources	9,940,999	440,666	10,361,647	440,666	420,648	-	4%
2) Federal Revenue	-	2,272,625	-	2,289,222	-	16,597	0%
3) Other State Revenue	550,442	5,634,624	551,542	5,792,713	1,100	158,089	0%
4) Other Local Revenue	2,301,060	4,838,990	2,382,551	5,156,499	81,491	317,509	4%
5) TOTAL REVENUES	12,792,501	13,186,905	13,295,740	13,679,100	503,239	492,195	4%
B. Expenditures							
1) Certificated Salaries	2,377,395	3,516,880	2,412,102	3,554,192	34,707	37,312	1%
2) Classified Salaries	3,923,438	2,169,056	3,912,584	2,083,554	(10,855)	(85,502)	0%
3) Employee Benefits	2,161,219	2,383,504	2,159,338	2,216,094	(1,881)	(167,410)	0%
4) Books and Supplies	567,099	431,146	559,749	507,314	(7,351)	76,168	-1%
5) Services & Other Operating Expenses	2,396,489	5,420,214	2,358,826	5,229,182	(37,663)	(191,033)	-2%
6) Capital Outlay	138,991	615,396	120,651	690,662	(81,340)	75,266	-13%
7) Other Outgo	1,998,707	350,905	1,998,707	343,864	-	(7,041)	0%
8) Indirect Costs	(1,079,447)	980,266	(1,097,989)	998,958	(18,542)	18,692	2%
9) TOTAL EXPENDITURES	12,483,892	15,867,368	12,423,967	15,623,820	(59,924)	(243,548)	0%
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	308,609	(2,680,463)	871,773	(1,944,720)	563,163	735,743	1,298,907
D. Other Financing Sources/Uses							
a) Transfers In	70,840	-	70,840	-	-	-	-
b) Transfers Out	245,974	60,000	250,050	60,000	4,076	-	4,076
3) Contributions	(935,691)	935,691	(1,070,415)	1,070,415	(134,724)	134,724	0
4) TOTAL, OTHER FINANCING SOURCES/USES	(1,110,825)	875,691	(1,249,625)	1,010,415	(138,800)	134,724	(4,076)
E. Net Increase (Decrease) in Fund Balance	(802,215)	(1,804,773)	(377,852)	(934,305)	424,363	870,467	1,294,831
F. Fund Balance							
1) Beginning Fund Balance	3,731,490	2,906,605	3,731,490	2,906,605	424,363	870,467	1,294,831
2) Ending Fund Balance	2,929,274	1,101,833	3,353,638	1,972,300	348,578	128,065	0.48%
2d) Assigned: Excess Property Taxes	2,111,355		2,459,933				
2e) Reserves	738,495		866,560				
	2.58%		3.06%				

**2015-16 SECOND INTERIM GENERAL FUND 01 and FUND 08
UNRESTRICTED & RESTRICTED BUDGET SUMMARIES**

Fund Resource Number and Name			Beginning			Ending
			Balance	Revenues	Expenses	Balance
<i>UNRESTRICTED BUDGETS</i>						
01	1100	Lottery-Unrestricted Portion	77,449	22,912	100,361	-
01	1400	Education Protection Account	-	37,452	36,058	1,394
<i>RESTRICTED BUDGETS-Federal and State</i>						
01	3010	NCLB-Title I	-	1,362,767	1,362,767	-
01	3025	Title 1-Delinquent	-	97,932	97,932	-
01	3310	Speciql Education-Basic Grant	-	45,967	45,967	-
08	3315	Special Education-Prsch Ent Non Ris	-	39,478	39,478	-
08	3320	Special Education-PreSchool Local Ent Ris	-	39,478	39,478	-
08	3327	Idea Mental Health Alloc Plan	-	382,796	382,796	-
08	3345	Special Education-Preschool Staff Development	-	2,225	2,225	-
01	3385	Special Eduation-Early Intervention Grants	-	62,152	62,152	-
08	3395	Special Education-Alternative Dispute Res	-	36,095	36,095	-
01	4035	Teacher Quality	-	16,296	16,296	-
01	4203	NCLB:T3:Limited English Profcn	-	22,509	22,509	-
01	5630	NCLB:T10:Homeless Chld Ed Grnt	-	170,303	168,222	2,081
01	5640	Medi-Cal Billing	586,377	-	328,986	257,391
01	5832	Small Rural Schl Achievemnt Pr	-	12,124	12,124	-
01	6230	Ca Clean Energy Jobs	55,497	107,981	163,478	-
01	6264	Educator Effectiveness	-	67,243	67,243	-
01	6300	Lottery-Restricted Portion	2,528	7,814	10,342	-
01	6382	Ca Career Pathways Trust	-	2,971,979	2,971,979	-
01	6500	Special Education-State Apportionment	386,073	4,655,806	4,677,291	364,588
08	6500	Special Education-State Apportionment	119,552	826,551	873,034	73,069
01	6505	Special Education-Community School Programs	-	479,339	474,406	4,933
01	6510	Special Education-Infants	108,333	536,367	644,700	-
01	6512	Special Education-Mental Health -ERMH	-	78,000	-	78,000
08	6512	Special Education-Mental Health -ERMH	20,045	400,272	420,317	-
01	6515	Special Eduation-Infant Discretionary	-	25,648	25,648	-
08	6520	Spec Ed Project Workability 1	-	141,701	141,701	-
01	6680	TUPE County Technical Assistance & Leadership Funds	-	42,489	42,489	-
01	6690	Tobacco-Use Prevention Education: Grades 6-12	-	43,353	43,353	-
01	7136	California Regional Environmental Education Communit	-	40,486	40,486	-
01	7366	Foster Youth Services	-	161,583	161,583	-
01	7690	STRS On Behalf	-	313,813	313,813	-
01	7810	California Regional Environmental Education Communit	-	1,500	1,500	-
01	7813	Creec-Ca Waste Mgtbrd-Iwm05037	35	-	35	-
01	8150	On-Going And Routine Maintenance	11,447	424,068	424,068	11,447

**2015-16 SECOND INTERIM GENERAL FUND 01 and FUND 08
UNRESTRICTED & RESTRICTED BUDGET SUMMARIES**

Fund Resource Number and Name		Beginning Balance	Revenues	Expenses	Ending Balance
<i>RESTRICTED BUDGETS-Local</i>					-
01	9011 PG&E Donation	1,241		1,241	-
01	9012 College Night	-	5,000	5,000	-
01	9028 Mock Trial	3,860	4,060	7,920	-
01	9049 Children's Services Network	3,997	-	-	3,997
01	9052 MAA-Medi-Cal Admin	236,489	287,213	122,865	400,837
08	9052 MAA -Medi-Cal Admin Activities	32,980	14,108	47,088	-
01	9053 Regional Sch Supp And Improvement	-	99,300	99,300	-
01	9073 Asset Network	8,274	-	8,274	-
01	9097 P16 Math/Science	201	-	201	-
01	9098 Education Forecast	33,198	10,000	20,000	23,198
01	9100 Creec-La Dept Of Public Works	830		830	-
01	9110 PG&E Fam Sci Nights	934		934	-
01	9120 Larry Peterson Scholarship	-	5,795	-	5,795
01	9134 So Cal Gas Co Donation	14,811		14,811	-
01	9140 Ess Ws (Formerly Avid Ws)	14,026	-	14,026	-
08	9260 Storycorps Selpa Community Adv	296	-	296	-
01	9280 Attendance Peer Learning Network Grant	-	10,000	10,000	-
01	9401 Ece Workshops	8,027	6,954	14,981	-
01	9404 Prevention Workshops	21	-	21	-
01	9405 Principal Forums	8,773	20,187	28,960	-
01	9406 Youth Advocacy Workshops	3,672		3,672	-
01	9407 Academic Competitions	3,452		3,452	-
01	9408 County Music Program	-	10,500	10,500	-
01	9413 Ctel Workshops	16,633	6,750	23,383	-
01	9417 Raising A Reader	19,173	40,199	59,372	-
01	9418 Early Learning For All	1,530	47,206	48,736	-
01	9450 Microsoft Voucher Prog K12	-	939	939	-
01	9490 Creec Conference Workshop	4,193	-	4,193	-
01	9510 California Technology Assistance Project	75,773	-	75,773	-
01	9511 California Technology Assistance Project Workshops	5,998		5,998	-
01	9515 Peg Access Grant - Public, Education & Government	41,332	-	41,332	-
01	9634 Career Technical Education	-	230,719	230,719	-
01	9694 Facilities-RDA Funds	251,366	334,470	585,836	-

BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. ADA projections for SLOCOE's student programs have been reduced to reflect declining enrollment. The **2015-16 Second Interim Budget Report** certifies 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 implemented.

2015-16

- COLA 1.02%
- Full implementation of LCFF funding (*See Attachment A*)
- County-Wide ADA: 33,337.45
- Pupil-Driven ADA: Community School 147.00 Court School 31.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- Reflects Projected Ongoing Salary Schedule Increases
- Increased STRS Employer Rate from **8.88% to 10.73%**
- Increased PERS Employer Rate from **11.771% to 11.847%**
- 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.

2016-17

- COLA 0.472%
- Full implementation of LCFF funding (*See Attachment B*)
- County-Wide ADA: 34,004.20 (2.0% growth)
- Pupil-Driven ADA: Community School 139.65 (5.0% decline) Court School 31.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- Reflects Projected Ongoing Salary Schedule Increases
- Increased STRS Employer Rate from **10.73% to 12.58%**
- Increased PERS Employer Rate from **11.847% to 13.05%**
- 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 2015-16

Other changes to revenues include:

- 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
- Increased contributions to restricted programs to cover step and column and other program expenditures
- Reduced for one-time unrestricted COE mandated funding received in 2015-16
- Reduced Federal Revenues by 10% for Title 1, Resource 3010

Other expenditure projections include:

- Decreased salaries and benefits based on attrition of Certificated Management Retirements
- Decrease certificated salary and benefits by 1.0 FTE based on declining ADA in Community School Programs
- Reduced salaries and benefits to reflect attrition of Classified Management Retirements
- Reduced 2015-16 one-time capital outlay and replacement equipment expenditures
- Increase Indirect Costs Expenditures from 8.60% to CDE-approved rate of 13.43%

2017-18

- COLA 2.13%
- Full implementation of LCFF funding *(See Attachment C)*
- County-Wide ADA: 34,684.28 (2.0% growth)
- Pupil-Driven ADA: Community School 136.86 (2.0% decline) Court School 31.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- Reflects Projected Ongoing Salary Schedule Increases
- Increased **STRS** Employer Rate from **12.58% to 14.43%**
- Increased **PERS** Employer Rate from **13.05% to 16.60%**
- 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:

- 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
- Increased contributions to restricted programs to cover step and column and other program expenditures
- Reduced Federal Revenues by 10% for Title 1, Resource 3010

Other expenditure projections include:

- Increased salaries and benefits based on attrition of Certificated Management Retirements
- Decreased certificated salary and benefits by 1.0 FTE (full time equivalent) based on declining ADA in Community School Programs
- Reduced salaries and benefits to reflect attrition of Classified Management Retirements
- Reduced 2016-17 one-time capital outlay and replacement equipment expenditures
- Increase Indirect Costs Expenditures from 8.60% to CDE approved rate of 13.43%

GENERAL FUND REVENUES, 2015-16 SECOND INTERIM BUDGET

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices. This formula is a two-part formula with funding for constitutional oversight responsibilities as well as instructional activities. The funding for county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at 1.02% for 2015-16. County-wide attendance is projected at 33,337.45 ADA, which is an increase of 160.27 ADA from the October 2016 First Interim projection of 33,177.18 ADA. LCFF calculations for the 2015-16 County Operations Grant is **\$4,125,596**. LCFF revenues were increased by \$9,573 to reflect the revisions to county-wide ADA.

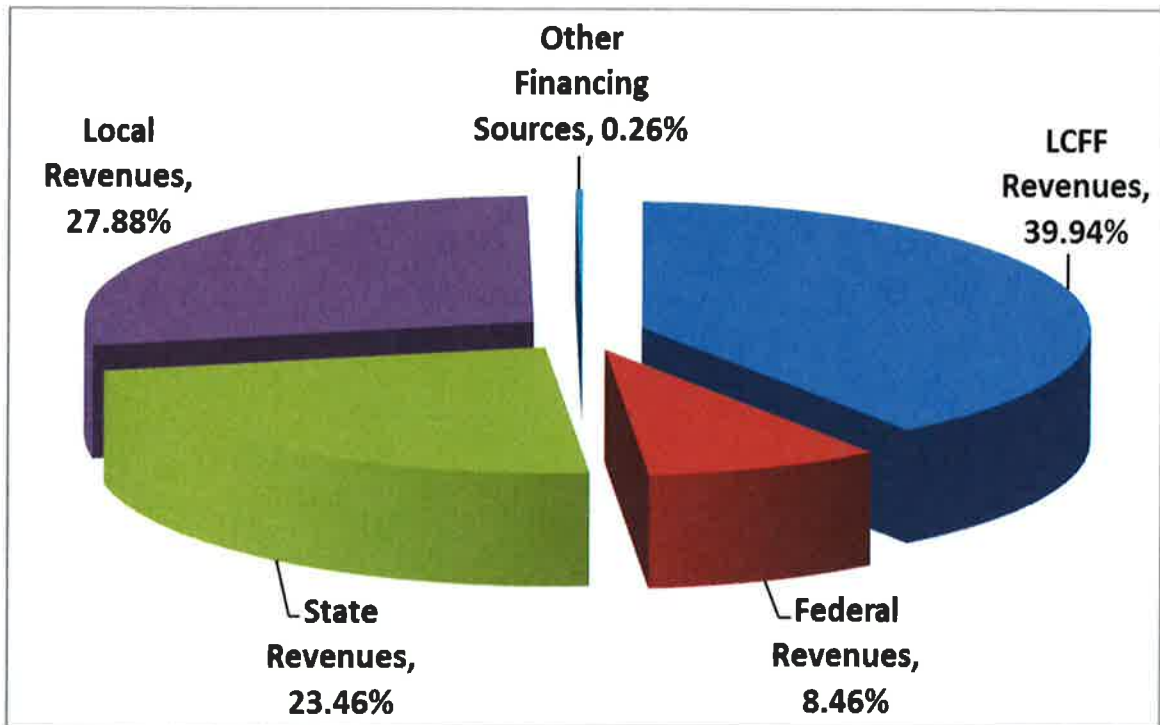
The second part of the funding is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. An analysis of the first two full months of attendance reports determined that attendance in the programs has stabilized and that current year ADA may decline only slightly from the 2014-15 fiscal year. Fiscal Year 2015-16 Second Interim revised ADA projections for County Community School and Juvenile Court School have been projected at 147.00 and 31.00 respectively. LCFF calculations for the 2015-16 Pupil-Driven Grants is **\$2,921,881**. Revenues were increased by \$62,274 to reflect the increased 1.39 ADA since October 2015 First Interim Projections.

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **\$816,785**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not spendable by SLOCOE. Current-year excess property tax funds are reserved in the fund balance and budgeted as an expenditure item in object 7299 in the subsequent fiscal year. Estimated Property Taxes for Second Interim are estimated at \$19,877,784, an increase of \$879,509 over First Interim projections. The estimated excess property tax amount for 2015-16 is \$2,459,933, which is an increase of \$348,578 over First Interim projections.

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. As a reminder, Proposition 30 revenues are temporary; in 2016 the additional ¼ cent sales tax expires, and in 2018 the increase to personal income tax for high income earners expires.

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 were increased to reflect prior year unearned (carry-over) amounts.
- Restricted State Revenues increased by \$159,189 to reflect changes in the Tobacco/Alcohol and California Clean Energy Act funds.
- Other Local Revenues were increased to reflect increases by \$399,000 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 (\$1,070,415) and support the following:
 - Alternative Education
 - Education Technology Center (ETC)
 - Rancho El Chorro (REC)
 - Routine Restricted Maintenance
 - Special Education for Alternative Education
 - Teacher Induction Program (formerly BTSA, now TIP)
 - Tier Two Admin Training

GENERAL FUND EXPENDITURES, 2015-16 SECOND INTERIM BUDGET

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

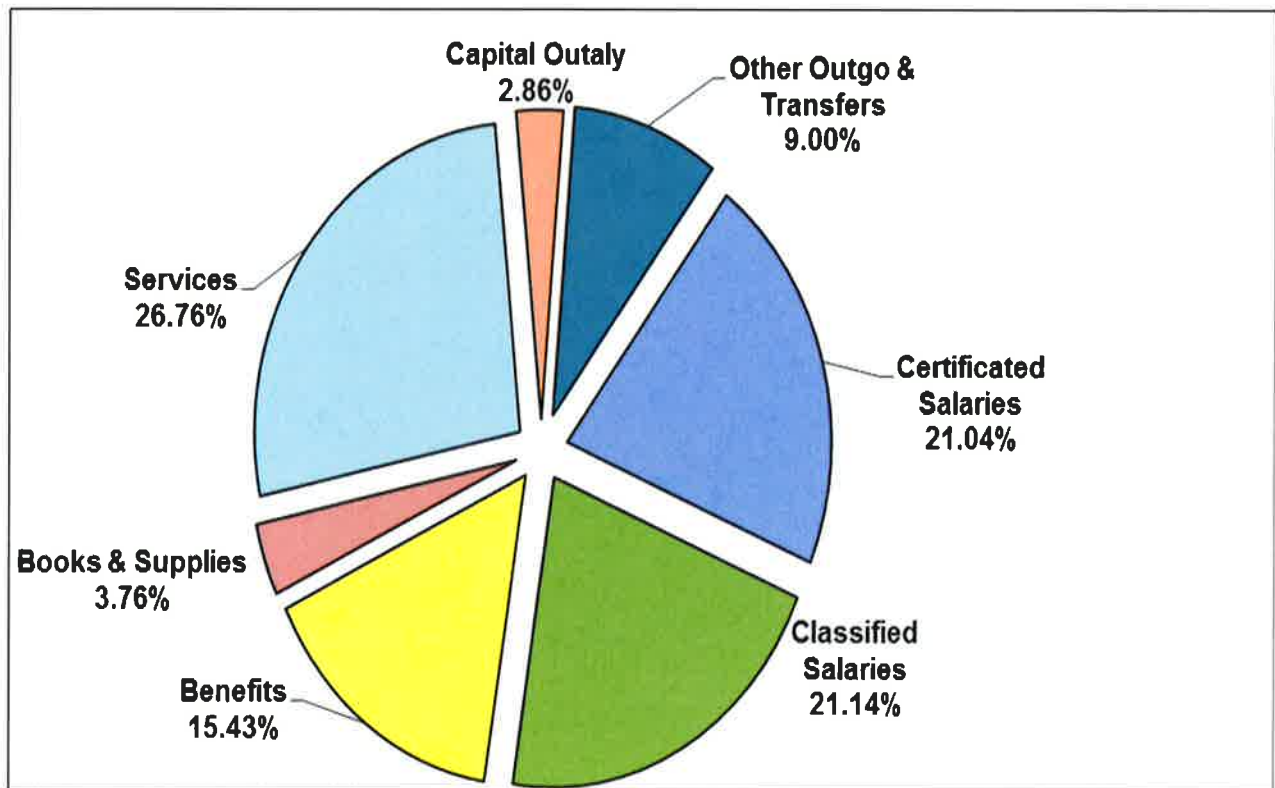
Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

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

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

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

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



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 projected salary increases.
- Expenditures for books and supplies were reduced in the areas of fuel expense and other miscellaneous supply items. Non-capitalized equipment was increased to cover the cost of one-time furniture expenditures at the Morro Road site.
- Expenditures for services and other operating expenditures were revised as follows to reflect the most recent expenditure projections:
 - Sub-agreements with other LEA's (lead educational agencies) increased to reflect the most recent contractual agreements; travel and conference expenses were increased; dues and memberships were decreased; utility budgets were increased; leases and repairs were increased; consulting services were decreased; communication expenses were increased.
- Capital outlay expenditures were increased to cover equipment replacement costs for Rancho El Chorro, data processing, and facilities.
- The contribution to the Child Development Fund was increased by \$4,076 to cover approved program changes.

Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff. Classified salaries were revised to reflect a 3.0% salary increase retro-active to July 1, 2015. Certificated salaries were revised to reflect the revisions to the "Teacher/Therapist Salary Schedule," and a 3.0% increase to First Five and State Preschool salary schedules, retro-active to July 1, 2015. Management salaries were revised to reflect a project 3.0% salary increase, retro-active to July 1, 2015.

Post Retiree Benefits Liability

The SLOCOE commissioned an actuarial study of post-retiree benefit liability for the 2013-14 fiscal year. Based on the results of this study, SLOCOE continues to use a combination of "pay-as-you-go" and interest income to finance the obligation. The recent increases in health and welfare expenses serve as a reminder that this plan depends on stable interest rates and medical costs.

ENDING FUND BALANCE AND RESERVES

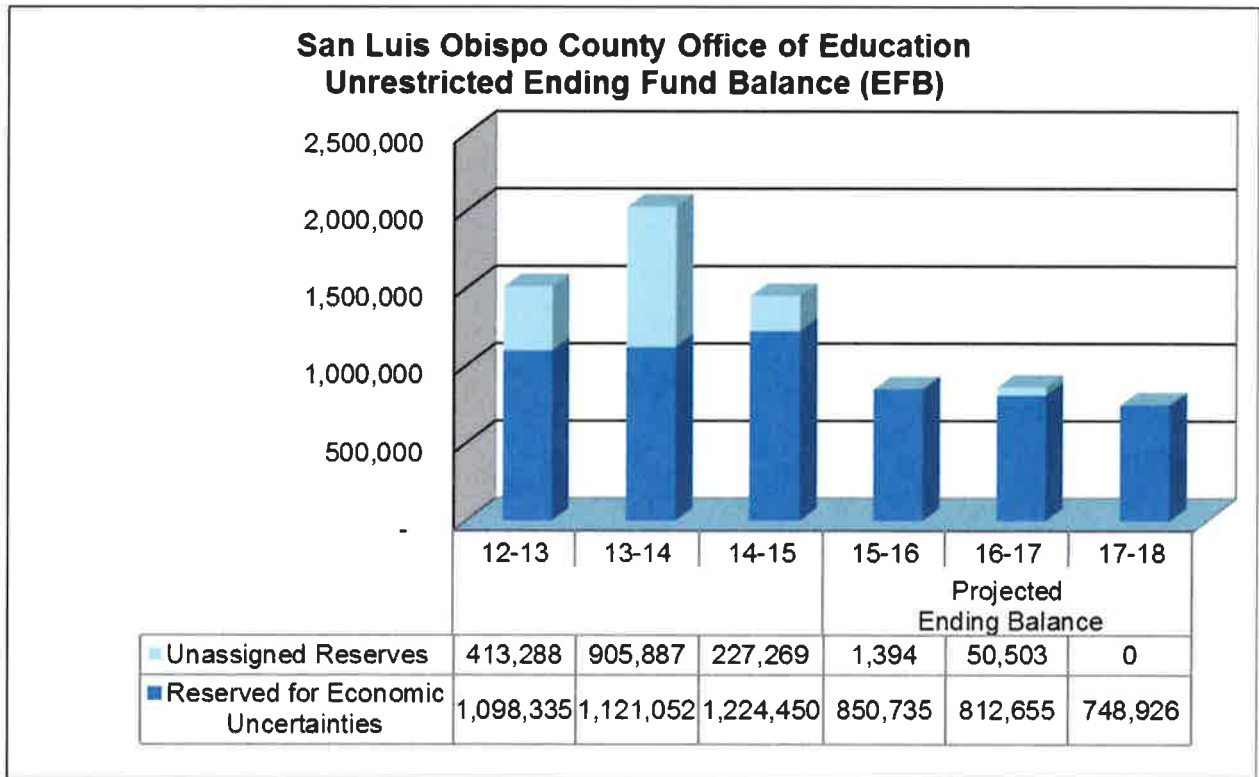
Revenues that have not been expended during a budget year are carried over into the subsequent fiscal year and identified as the “Net Ending Balance.” The Net Ending Balance of one year becomes the Net Beginning Balance of the subsequent year.

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

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

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

The budget shows the ability of SLOCOE to meet its 2015-16 fiscal year financial obligations and the subsequent two fiscal years, dependent on the level of actual LCFF state funding.



CASH FLOW

The SLOCOE maintains a positive cash flow and is able to meet all LEA obligations in the current budget and two subsequent years.

OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund

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

Fund 10	First Interim 2015-16	Second Interim 2015-16	Net Change
Revenues:			
Federal Revenues	6,471,020	6,471,020	-
Other State Revenues	8,250,200.00	8,250,503	303
Other Local Revenues	644.95	644.95	-
Transfers In/Sources	-	-	-
	\$ 14,721,865	\$ 14,722,168	\$ 303
Expenditures:			
Other Outgo	14,936,990	14,937,293	(303)
	\$ 14,936,990	\$ 14,937,293	\$ (303)
Total, Net Fund Balance Increase/Decrease			\$ -

Fund 12 – Child Development Fund

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

Fund 12	First Interim 2015-16	Second Interim 2015-16	Net Change
Revenues:			
Federal Revenues	69,594	69,594	-
Other State Revenues	826,156.00	826,156	-
Other Local Revenues	\$ 389,822	\$ 392,556	2,734
Transfers In/Sources	\$ 245,974	\$ 250,050	4,076
	\$ 1,531,546	\$ 1,538,356	\$ 6,810
Expenditures:			
Certificated Salaries	457,126	461,240	(4,114)
Classified Salaries	347,545	351,789	(4,244)
Employee Benefits	387,769	382,820	4,949
Books & Supplies	63,823	68,214	(4,391)
Operating/Services	212,850	212,010	840
Other Outgo	99,181	99,031	150
	\$ 1,568,294	\$ 1,575,104	\$ (6,810)
Total, Net Fund Balance Increase/Decrease			\$ -

Fund 14 – Deferred Maintenance Fund

This fund is designed for the regular ongoing maintenance of our facilities. Under the LCFF, no further contributions from either the state or county office will be required to this fund. At this time, all funds have been spent.

Fund 16 – Forest Reserve Fund

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

Fund 16	First Interim 2015-16	Second Interim 2015-16	Net Change
Revenues:			
Federal Revenues	10,141	10,141	-
	<u>\$ 10,141</u>	<u>\$ 10,141</u>	<u>\$ -</u>
Expenditures:			
Other Outgo/Tranfers Out	10,141	10,141	-
	<u>\$ 10,141</u>	<u>\$ 10,141</u>	<u>\$ -</u>
Total, Net Fund Balance Increase/Decrease			\$ -

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

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

Fund 17	First Interim 2015-16	Second Interim 2015-16	Net Change
Revenues:			
Other Local Revenues	1,200	1,200	-
	<u>\$ 1,200</u>	<u>\$ 1,200</u>	<u>\$ -</u>
Expenditures:			
Other Outgo/Tranfers Out	59,819	59,819	-
	<u>\$ 59,819</u>	<u>\$ 59,819</u>	<u>\$ -</u>
Total, Net Fund Balance Increase/Decrease			\$ -

Fund 20 – Retiree Health Benefits Fund

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

Fund 20	First Interim 2015-16	Second Interim 2015-16	Net Change
Revenues:			
Other Local Revenues	7,000	7,000	-
	\$ 7,000	\$ 7,000	\$ -
Expenditures:			
Other Outgo/Tranfers Out	7,000	7,000	-
	\$ 7,000	\$ 7,000	\$ -
Total, Net Fund Balance Increase/Decrease			\$ -

Fund 40 – Special Reserve Fund (Capital Outlay)

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

Fund 40	First Interim 2015-16	Second Interim 2015-16	Net Change
Revenues:			
Other Local Revenues	2,500	2,500	-
Transfers In/Sources	60,000	60,000	-
	\$ 62,500	\$ 62,500	\$ -
Expenditures:			
Other Outgo/Tranfers Out	2,500	2,500	-
	\$ 2,500	\$ 2,500	\$ -
Total, Net Fund Balance Increase/Decrease			\$ -

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

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

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase Student Engagement
- Support transitions for all students, including foster and homeless youth
- Increase Parent Involvement

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

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

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

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

FINAL COMMENTS

The Second Interim Budget Report as presented is an accurate representation of what is known when the document was developed. In order for the fund balance to support a 3% Reserve for Economic Uncertainties over the next two years, expenditures will need to be adjusted, based on current enrollment and revenue projections.

The SLOCOE staff is pleased to present this narrative and overview of the 2015-16 Second Interim Budget for your review and approval.

Enter County Code :

Countywide ADA :	33,337.45
Districts :	10
	1.02%

County Name : **SAN LUIS OBISPO**
2015-16 Second Interim

LCFF GRANT SELECTION FOR FISCAL YEAR 2015-16

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 71.32	30,000.00	\$ 2,139,600	
30,000 60,000	\$ 61.13	3,337.45	\$ 204,018	
60,000 140,000	\$ 50.94	-	\$ -	
140,000 "+"	\$ 40.75	-	\$ -	
				\$ 2,343,618

District Section

\$ 111,373.54 10 districts \$ 1,113,735

Base Section

\$ 668,242.25 \$ 668,242

County Operations Grant Total

\$ 4,125,596 [A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 2,034,282
Base Grant	\$ 11,428.55	147.00	\$ 1,679,997	Total Supplemental \$ 621,799
Supplemental (35%)	\$ 3,999.99			Total Concentration \$ 265,800
Estimated ELL / FRM %	<input type="text" value="84.66%"/>	124.45	\$ 497,800	
Concentration	34.66%	50.95	\$ 203,800	
				\$ 2,381,597
Court School Grant				
Base Grant	\$ 11,428.55	31.00	\$ 354,285	
Supplemental (35%)	\$ 3,999.99			
Estimated ELL / FRM %	100.00%	31.00	\$ 124,000	
Concentration	50.00%	15.50	\$ 62,000	
				\$ 540,285
Pupil Driven Grants Total				\$ 2,921,881 [B]
Subtotal Local Control Funding Formula Grant Target				\$ 7,047,477 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid			
Excess Property Taxes		\$ (2,459,933)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		<u>\$ 816,785</u>	[Q] = [P - O] or 0
Estimated 2015-16 LCFF Funding		<u>\$ 7,864,262</u>	[R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**
2015-16 Second Interim

Districts :

LCFF Grant Section FOR FISCAL YEAR 2016-17

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 71.66	30,000.00	\$ 2,149,800	
30,000 60,000	\$ 61.42	4,004.20	\$ 245,938	
60,000 140,000	\$ 51.18	-	\$ -	
140,000 "+"	\$ 40.94	-	\$ -	
				\$ 2,395,738

District Section

\$ 111,897.00 10 districts \$ 1,118,970

Base Section

\$ 671,382.99 \$ 671,383

County Operations Grant Total

\$ 4,186,091 [A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,959,448
Base Grant	\$ 11,482.26	139.65	\$ 1,603,498	Total Supplemental \$ 599,715
Supplemental (35%)	\$ 4,018.79			Total Concentration \$ 256,811
Estimated ELL / FRM %	<input type="text" value="84.66%"/>	118.23	\$ 475,132	
Concentration	34.66%	48.40	\$ 194,520	
				\$ 2,273,150

Court School Grant

Base Grant	\$ 11,482.26	31.00	\$ 355,950	
Supplemental (35%)	\$ 4,018.79			
Estimated ELL / FRM %	100.00%	31.00	\$ 124,582	
Concentration	50.00%	15.50	\$ 62,291	
				\$ 542,824

Pupil Driven Grants Total

\$ 2,815,974 [B]

Subtotal Local Control Funding Formula Grant Target

\$ 7,002,065 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="(2,505,346)"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		\$ 7,818,850	[R] = [K + Q]

Enter County Code : Countywide ADA : County Name : **SAN LUIS OBISPO**
2015-16 Second InterimDistricts :
LCFF Grant Section FOR FISCAL YEAR 2017-18**County Operations Grant****ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 73.19	30,000.00	\$ 2,195,700	
30,000 60,000	\$ 62.73	4,684.28	\$ 293,845	
60,000 140,000	\$ 52.27	-	\$ -	
140,000 "+"	\$ 41.81	-	\$ -	
				\$ 2,489,545

District Section

\$ 114,280.41 10 districts \$ 1,142,804

Base Section

\$ 685,683.45 \$ 685,683

County Operations Grant Total\$ 4,318,033 [A]**Pupil Driven Grants - Use '13-14 Projected Data**

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,968,431
Base Grant	\$ 11,726.83	136.86	\$ 1,604,899	Total Supplemental \$ 602,784
Supplemental (35%)	\$ 4,104.39			Total Concentration \$ 258,308
Estimated ELL / FRM %	<input type="text" value="84.66%"/>	115.86	\$ 475,547	
Concentration	34.66%	47.43	\$ 194,690	
				\$ 2,275,137

Court School Grant

Base Grant	\$ 11,726.83	31.00	\$ 363,532
Supplemental (35%)	\$ 4,104.39		
Estimated ELL / FRM %	100.00%	31.00	\$ 127,236
Concentration	50.00%	15.50	\$ 63,618

\$ 554,386

Pupil Driven Grants Total\$ 2,829,522 [B]**Subtotal Local Control Funding Formula Grant Target**\$ 7,147,555 [F] = [A + B + E]**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes		\$ (2,359,855)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		\$ 7,964,340	[R] = [K + Q]

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 03, 2016 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

**AVERAGE
DAILY
ATTENDANCE
REPORT**

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	31.00	31.00	31.00	31.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	133.20	133.20	145.61	147.00	13.80	10%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	164.20	164.20	176.61	178.00	13.80	8%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	38.93	38.93	38.93	38.93	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	38.93	38.93	38.93	38.93	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	203.13	203.13	215.54	216.93	13.80	7%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	33,020.59	33,020.59	33,177.18	33,337.45	316.86	1%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**CASH
FLOW
REPORT**

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):													
		January	February	March	April	May	June	July	August	September	October	November	December	January	February
A. BEGINNING CASH		2,743,460.00						1,377,589.00	1,789,287.00	2,521,879.00	5,398,262.00	5,947,294.00	12,606,074.00		
B. RECEIPTS															
LCFF/Revenue Limit Sources															
Principal Apportionment		40,840.00					40,840.00	82,874.00		73,511.00	73,511.00	9,363.00	147,022.00	70,849.00	
Property Taxes		19,289.00					22,120.00	3,401.00		2,320,220.00	1,711,526.00	7,155,784.00	109,884.00	212,012.00	
Miscellaneous Funds		0.00					0.00	0.00		0.00	0.00	0.00	0.00	(4,766,538.00)	
Federal Revenue		52,337.00					4,285.00	390,230.00		(13,714.00)	(123,888.00)	284,385.00	20,095.00	123,236.00	
Other State Revenue		529,917.00					35,434.00	1,083,021.00		1,528,400.00	113,485.00	239,702.00	415,682.00	0.00	
Other Local Revenue		17,613.00					63,458.00	88,919.00		384,524.00	306,984.00	84,708.00	549,757.00	219,101.00	
Interfund Transfers In		0.00					0.00	0.00				0.00	3.00	0.00	
All Other Financing Sources		0.00					0.00	0.00				0.00	100.00	0.00	
TOTAL RECEIPTS		659,996.00					166,137.00	1,648,445.00		4,292,941.00	2,081,618.00	7,773,942.00	1,242,543.00	(4,141,340.00)	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	286,702.00					227,558.00	494,941.00		500,536.00	508,551.00	18,808.00	1,008,350.00	539,901.00	
Classified Salaries	2000-2999	385,493.00					374,786.00	505,981.00		489,113.00	518,578.00	523,813.00	516,693.00	489,966.00	
Employee Benefits	3000-3999	154,595.00					153,577.00	409,989.00		231,267.00	407,460.00	245,853.00	412,506.00	413,415.00	
Books and Supplies	4000-4999	30,166.00					88,967.00	67,240.00		62,872.00	26,384.00	83,039.00	88,985.00	85,154.00	
Services	5000-5999	127,388.00					271,415.00	213,459.00		197,681.00	144,276.00	325,771.00	450,985.00	578,308.00	
Capital Outlay	6000-6599						106.00	1,211.00		50,857.00	13,256.00	9,200.00	60,521.00	24,749.00	
Other Outgo	7000-7499							83,294.00			191,803.00	(9,610.00)			
Interfund Transfers Out	7600-7629									17,472.00	0.00		0.00		
All Other Financing Uses	7630-7699														
TOTAL DISBURSEMENTS		984,344.00					1,116,389.00	1,776,095.00		1,549,798.00	1,810,308.00	1,196,874.00	2,538,040.00	2,131,493.00	
D. BALANCE SHEET ITEMS															
Assets and Deferred Outflows															
Cash Not In Treasury	9111-9199	1,154,001.67													
Accounts Receivable	9200-9299	4,742,559.43					209,838.00	1,539,628.00		747,162.00	273,247.00	122,199.00	200,744.00	50,000.00	
Due From Other Funds	9310	106,241.98									0.00				
Stores	9320	0.00										0.00			
Prepaid Expenditures	9330	95,610.00													
Other Current Assets	9340	0.00													
Deferred Outflows of Resources	9490	0.00													
SUBTOTAL		6,098,413.08					209,838.00	1,539,628.00		747,162.00	273,247.00	122,199.00	200,744.00	50,000.00	
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599	2,161,245.13					165,337.00	(133,933.00)		62,486.00	(4,475.00)	40,487.00	(170,904.00)		
Due To Other Funds	9610	0.00					12,341.00	20,853.00		0.00	0.00		9,338.00		
Current Loans	9640	0.00													
Unearned Revenues	9650	42,532.38													
Deferred Inflows of Resources	9690														
SUBTOTAL		2,203,777.51					1,251,361.00	177,678.00		(113,080.00)	(4,475.00)	40,487.00	(161,566.00)	0.00	
Nonoperating															
Suspense Clearing	9910														
TOTAL BALANCE SHEET ITEMS		3,894,635.57					(1,041,523.00)	1,361,950.00		133,240.00	277,722.00	81,712.00	362,310.00	50,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,365,871.00)					411,698.00	732,592.00		2,876,883.00	549,032.00	6,658,780.00	(933,187.00)	(6,222,833.00)	
F. ENDING CASH (A + E)		1,377,589.00					1,789,287.00	2,521,879.00		5,398,262.00	5,947,294.00	12,606,074.00	11,672,887.00	5,450,054.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS															

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object						June	Accruals	Adjustments	TOTAL	BUDGET
	January	February	March	April	May	June					
A. BEGINNING CASH			5,450,054.00	5,338,355.00	8,989,522.00	8,281,476.00					
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment			76,584.00	70,849.00	70,849.00	95,144.00			854,236.00	854,237.00	
Property Taxes			1,063,618.00	5,894,783.00	149,325.00	1,215,792.00			19,877,754.00	19,877,754.00	
Miscellaneous Funds			0.00	34,824.00	0.00	(5,197,964.00)			(9,929,678.00)	(9,929,678.00)	
Federal Revenue			390,574.00	0.00	45,687.00	622,999.00	492,996.00		2,289,222.00	2,289,222.00	
Other State Revenue			0.00	0.00	0.00	2,398,614.00	0.00		6,344,255.00	6,344,254.80	
Other Local Revenue			382,377.00	470,986.00	316,605.00	2,154,018.00	2,500,000.00		7,539,050.00	7,539,050.05	
Interfund Transfers In			3,963.00			66,875.00			70,841.00	70,840.00	
All Other Financing Sources								(100.00)	0.00	0.00	
TOTAL RECEIPTS			1,919,116.00	6,471,442.00	582,466.00	1,355,478.00	2,992,996.00	(100.00)	27,045,680.00	27,045,679.85	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		521,516.00	609,388.00	536,633.00	593,410.00	120,000.00		5,966,294.00	5,966,294.15	
Classified Salaries	2000-2999		502,918.00	506,181.00	494,077.00	678,559.00	10,000.00		5,996,138.00	5,996,137.73	
Employee Benefits	3000-3999		404,422.00	444,823.00	63,876.00	233,670.00	800,000.00		4,375,433.00	4,375,432.01	
Books and Supplies	4000-4999		151,723.00	45,500.00	12,608.00	149,424.00	175,000.00		1,067,062.00	1,067,062.55	
Services	5000-5999		454,220.00	176,841.00	120,109.00	427,554.00	4,100,000.00		7,588,007.00	7,588,007.82	
Capital Outlay	6000-6599		1,546.00	0.00	63,209.00	586,658.00			811,313.00	811,313.00	
Other Outgo	7000-7499		(5,530.00)	1,037,747.00		945,836.00			2,243,540.00	2,243,540.00	
Interfund Transfers Out	7600-7629		0.00			292,578.00			310,050.00	310,050.00	
All Other Financing Uses	7630-7699								0.00	0.00	
TOTAL DISBURSEMENTS			2,030,815.00	2,820,480.00	1,290,512.00	3,907,669.00	5,205,000.00	0.00	28,357,837.00	28,357,837.26	
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not in Treasury	9111-9199								0.00	0.00	
Accounts Receivable	9200-9299		0.00	205.00			2,992,996.00		6,331,745.00	6,331,745.00	
Due From Other Funds	9310								0.00	0.00	
Stores	9320								0.00	0.00	
Prepaid Expenditures	9330								0.00	0.00	
Other Current Assets	9340								0.00	0.00	
Deferred Outflows of Resources	9490								0.00	0.00	
SUBTOTAL			0.00	205.00	0.00	0.00	2,992,996.00	0.00	6,331,745.00	6,331,745.00	
Liabilities and Deferred Inflows											
Accounts Payable	9500-9599						5,205,000.00		6,415,359.00	6,415,359.00	
Due To Other Funds	9610								42,532.00	42,532.00	
Current Loans	9640								0.00	0.00	
Unearned Revenues	9650								0.00	0.00	
Deferred Inflows of Resources	9690								0.00	0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	5,205,000.00	0.00	6,457,891.00	6,457,891.00	
Nonoperating											
Suspense Clearing	9910								0.00	0.00	
TOTAL BALANCE SHEET ITEMS			0.00	205.00	0.00	0.00	(2,212,004.00)	0.00	(126,146.00)	(126,146.00)	
E. NET INCREASE/DECREASE (B - C + D)			(111,699.00)	3,651,167.00	(708,046.00)	(2,552,211.00)	(4,424,008.00)	(100.00)	(1,438,303.00)	(1,312,157.41)	
F. ENDING CASH (A + E)			5,338,355.00	8,989,522.00	8,281,476.00	5,729,265.00					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,305,157.00	1,305,157.00	

**MULTI-
YEAR
PROJECTIONS**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		33,337.45	2.00%	34,004.20	2.00%	34,684.28
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,802,313.00	0.00%	10,802,313.00	0.00%	10,802,313.00
2. Federal Revenues	8100-8299	2,289,222.00	-22.95%	1,763,873.30	-4.84%	1,678,430.77
3. Other State Revenues	8300-8599	6,344,254.80	-4.75%	6,043,169.81	-40.77%	3,579,132.05
4. Other Local Revenues	8600-8799	7,539,050.05	2.91%	7,758,431.47	7.77%	8,361,357.46
5. Other Financing Sources						
a. Transfers In	8900-8929	70,840.00	0.00%	70,840.00	0.00%	70,840.00
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)		27,045,679.85	-2.24%	26,438,627.58	-7.36%	24,492,073.28
B. EXPENDITURES AND OTHER FINANCING USES						
I. Certificated Salaries						
a. Base Salaries				5,966,294.15		5,907,901.84
b. Step & Column Adjustment				141,530.48		150,776.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(199,922.79)		218,034.88
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,966,294.15	-0.98%	5,907,901.84	6.24%	6,276,713.59
2. Classified Salaries						
a. Base Salaries				5,996,137.73		6,076,021.86
b. Step & Column Adjustment				172,861.41		182,280.64
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(92,977.28)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,996,137.73	1.33%	6,076,021.86	3.00%	6,258,302.50
3. Employee Benefits	3000-3999	4,375,432.01	-0.15%	4,368,896.14	3.01%	4,500,523.44
4. Books and Supplies	4000-4999	1,067,062.55	-21.33%	839,493.18	-3.42%	810,748.37
5. Services and Other Operating Expenditures	5000-5999	7,588,007.82	-15.66%	6,399,877.37	-32.21%	4,338,210.32
6. Capital Outlay	6000-6999	811,313.00	-17.99%	665,396.00	-66.13%	225,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,342,571.00	13.49%	2,658,569.80	0.97%	2,684,423.32
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(99,031.00)	38.51%	(137,165.78)	139.25%	(328,165.78)
9. Other Financing Uses						
a. Transfers Out	7600-7629	310,050.00	-0.18%	309,480.00	-0.17%	308,967.00
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)		28,357,837.26	-4.48%	27,088,470.41	-7.43%	25,075,118.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,312,157.41)		(649,842.83)		(583,045.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		6,638,095.32		5,325,937.91		4,676,095.08
2. Ending Fund Balance (Sum lines C and D1)						
		5,325,937.91		4,676,095.08		4,093,049.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,750.00		25,750.00		25,750.00
b. Restricted	9740	1,972,300.08		1,281,841.11		813,028.08
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	2,475,758.00		2,505,346.00		2,505,346.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	850,735.00		812,655.00		748,925.52
2. Unassigned/Unappropriated	9790	1,394.83		50,502.97		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		5,325,937.91		4,676,095.08		4,093,049.60

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	850,735.00		812,655.00		748,925.52
c. Unassigned/Unappropriated	9790	1,394.83		50,502.97		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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 E1 thru E2c)		1,047,129.83		1,058,157.97		943,925.52
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.69%		3.91%		3.76%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		14,937,293.00		14,937,293.00		14,937,293.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		28,357,837.26		27,088,470.41		25,075,118.76
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		28,357,837.26		27,088,470.41		25,075,118.76
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)		28,357,837.26		27,088,470.41		25,075,118.76
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		850,735.12		812,654.11		752,253.56
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		581,000.00		581,000.00		581,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		850,735.12		812,654.11		752,253.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)		33,337.45	2.00%	34,004.20	2.00%	34,684.28
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,361,647.00	0.00%	10,361,647.00	0.00%	10,361,647.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	551,542.00	-39.01%	336,387.83	0.00%	336,384.36
4. Other Local Revenues	8600-8799	2,382,551.05	22.55%	2,919,701.05	7.03%	3,124,988.87
5. Other Financing Sources						
a. Transfers In	8900-8929	70,840.00	0.00%	70,840.00	0.00%	70,840.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,070,414.76)	0.74%	(1,078,384.85)	1.18%	(1,091,114.93)
6. Total (Sum lines A1 thru A5c)		12,296,165.29	2.55%	12,610,191.03	1.53%	12,802,745.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,412,102.00		2,323,746.69
b. Step & Column Adjustment				64,053.48		65,975.07
c. Cost-of-Living Adjustment						
d. Other Adjustments				(152,408.79)		218,034.88
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,412,102.00	-3.66%	2,323,746.69	12.22%	2,607,756.64
2. Classified Salaries						
a. Base Salaries				3,912,583.89		3,929,961.40
b. Step & Column Adjustment				110,354.79		117,898.85
c. Cost-of-Living Adjustment						
d. Other Adjustments				(92,977.28)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,912,583.89	0.44%	3,929,961.40	3.00%	4,047,860.25
3. Employee Benefits	3000-3999	2,159,337.89	-1.21%	2,133,252.67	4.21%	2,223,060.62
4. Books and Supplies	4000-4999	559,748.56	-25.29%	418,183.00	-8.16%	384,055.27
5. Services and Other Operating Expenditures	5000-5999	2,358,826.00	-8.59%	2,156,259.59	-4.87%	2,051,173.43
6. Capital Outlay	6000-6999	120,651.00	-58.56%	50,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,998,707.00	23.08%	2,459,933.00	1.85%	2,505,346.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,097,989.00)	4.85%	(1,151,241.46)	0.00%	(1,151,241.46)
9. Other Financing Uses						
a. Transfers Out	7600-7629	250,050.00	-0.23%	249,480.00	-0.21%	248,967.00
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)		12,674,017.34	-0.82%	12,569,574.89	2.76%	12,916,977.75
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(377,852.05)		40,616.14		(114,232.45)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		3,731,489.88		3,353,637.83		3,394,253.97
2. Ending Fund Balance (Sum lines C and D1)						
		3,353,637.83		3,394,253.97		3,280,021.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,750.00		25,750.00		25,750.00
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	2,475,758.00		2,505,346.00		2,505,346.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	850,735.00		812,655.00		748,925.52
2. Unassigned/Unappropriated	9790	1,394.83		50,502.97		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,353,637.83		3,394,253.97		3,280,021.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	850,735.00		812,655.00		748,925.52
c. Unassigned/Unappropriated	9790	1,394.83		50,502.97		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)		1,047,129.83		1,058,157.97		943,925.52
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 multiyear						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	440,666.00	0.00%	440,666.00	0.00%	440,666.00
2. Federal Revenues	8100-8299	2,289,222.00	-22.95%	1,763,873.30	-4.84%	1,678,430.77
3. Other State Revenues	8300-8599	5,792,712.80	-1.48%	5,706,781.98	-43.18%	3,242,747.69
4. Other Local Revenues	8600-8799	5,156,499.00	-6.16%	4,838,730.42	8.22%	5,236,368.59
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	1,070,414.76	0.74%	1,078,384.85	1.18%	1,091,114.93
6. Total (Sum lines A1 thru A5c)		14,749,514.56	-6.24%	13,828,436.55	-15.47%	11,689,327.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,554,192.15		3,584,155.15
b. Step & Column Adjustment				77,477.00		84,801.80
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(47,514.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,554,192.15	0.84%	3,584,155.15	2.37%	3,668,956.95
2. Classified Salaries						
a. Base Salaries				2,083,553.84		2,146,060.46
b. Step & Column Adjustment				62,506.62		64,381.79
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	2,083,553.84	3.00%	2,146,060.46	3.00%	2,210,442.25
3. Employee Benefits	3000-3999	2,216,094.12	0.88%	2,235,643.47	1.87%	2,277,462.82
4. Books and Supplies	4000-4999	507,313.99	-16.95%	421,310.18	1.28%	426,693.10
5. Services and Other Operating Expenditures	5000-5999	5,229,181.82	-18.85%	4,243,617.78	-46.11%	2,287,036.89
6. Capital Outlay	6000-6999	690,662.00	-10.90%	615,396.00	-63.37%	225,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	343,864.00	-42.23%	198,636.80	-9.85%	179,077.32
8. Other Outgo - Transfers of Indirect Costs	7300-7399	998,958.00	1.51%	1,014,075.68	-18.83%	823,075.68
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,683,819.92	-7.43%	14,518,895.52	-16.26%	12,158,141.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(934,305.36)		(690,458.97)		(468,813.03)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,906,605.44		1,972,300.08		1,281,841.11
2. Ending Fund Balance (Sum lines C and D1)		1,972,300.08		1,281,841.11		813,028.08
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,972,300.08		1,281,841.11		813,028.08
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,972,300.08		1,281,841.11		813,028.08

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Multi-Year Assumptions						

FUND REPORTS

FUND 01

GENERAL

FUND

2015-16 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,280,225.00	10,381,665.00	11,810,184.90	10,802,313.00	420,648.00	4.1%
2) Federal Revenue		8100-8299	2,202,885.00	2,272,625.00	613,729.50	2,289,222.00	16,597.00	0.7%
3) Other State Revenue		8300-8599	2,405,386.00	6,185,065.80	3,945,640.79	6,344,254.80	159,189.00	2.6%
4) Other Local Revenue		8600-8799	6,644,058.00	7,140,050.05	1,495,964.38	7,539,050.05	399,000.00	5.6%
5) TOTAL, REVENUES			21,532,554.00	25,979,405.85	17,865,519.57	26,974,839.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,232,065.00	5,894,274.97	3,045,446.35	5,966,294.15	(72,019.18)	-1.2%
2) Classified Salaries		2000-2999	5,744,510.00	6,092,494.71	3,314,437.24	5,996,137.73	96,356.98	1.6%
3) Employee Benefits		3000-3999	4,005,429.00	4,544,722.99	2,015,227.11	4,375,432.01	169,290.98	3.7%
4) Books and Supplies		4000-4999	782,475.00	998,245.25	447,653.16	1,067,062.55	(68,817.30)	-6.9%
5) Services and Other Operating Expenditures		5000-5999	3,773,937.00	7,816,703.91	1,730,974.68	7,588,007.82	228,696.09	2.9%
6) Capital Outlay		6000-6999	152,950.00	754,387.00	135,150.94	811,313.00	(56,926.00)	-7.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,474,824.00	2,349,612.00	275,096.25	2,342,571.00	7,041.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(95,828.00)	(99,181.00)	(9,610.08)	(99,031.00)	(150.00)	0.2%
9) TOTAL, EXPENDITURES			22,070,362.00	28,351,259.83	10,954,375.65	28,047,787.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(537,808.00)	(2,371,853.98)	6,911,143.92	(1,072,947.41)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	40,221.00	70,840.00	3.31	70,840.00	0.00	0.0%
b) Transfers Out		7600-7629	284,154.00	305,974.00	17,472.00	310,050.00	(4,076.00)	-1.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	100.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(0.14)	0.00	0.00	0.14	100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(243,933.00)	(235,134.14)	(17,368.69)	(239,210.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(781,741.00)	(2,606,988.12)	6,893,775.23	(1,312,157.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	6,638,095.32	6,638,095.32		6,638,095.32	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			6,638,095.32	6,638,095.32		6,638,095.32		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			6,638,095.32	6,638,095.32		6,638,095.32		
2) Ending Balance, June 30 (E + F1e)								
			5,856,354.32	4,031,107.20		5,325,937.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	25,750.00		25,750.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	2,685,038.44	1,101,832.71		1,972,300.08		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	2,251,417.63	2,165,029.26		2,475,758.00		
	15-16 Excess Property Tax Reservatio	0000						
		9780	2,172,444.00					
	Reserved for Lottery Carryover	1100						
		9780	78,973.63					
	15-16 Excess Property Tax Reservatio	0000						
		9780		2,111,355.00				
	15-16 Fund 08 SELPA Unrestricted	0000						
		9780		52,280.00				
	Reserved for Education Protection exp	1400						
		9780		1,394.26				
		1400						
		9780						
	15-16 Excess Property Tax Reservatio	0000						
		9780				2,459,933.00		
	Required Reserve per BP 3140	0000						
		9780				15,825.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	756,734.00	738,495.13		850,735.00		
Unassigned/Unappropriated Amount								
		9790	163,164.25	0.10		1,394.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	816,785.00	816,785.00	449,235.00	816,785.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	40,192.00	37,452.00	18,726.00	37,452.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,776.00	136,426.00	69,405.07	135,141.00	(1,285.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,858,829.00	17,937,482.00	10,614,377.37	18,827,196.00	889,714.00	5.0%
Unsecured Roll Taxes		8042	426,216.00	432,764.00	437,322.43	450,383.00	17,619.00	4.1%
Prior Years' Taxes		8043	(25,038.00)	(11,475.00)	3,652.18	(13,497.00)	(2,022.00)	17.6%
Supplemental Taxes		8044	332,750.00	418,087.00	187,654.76	418,087.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	48,777.00	84,992.00	29,812.09	60,444.00	(24,548.00)	-28.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,633,287.00	19,852,513.00	11,810,184.90	20,731,991.00	879,478.00	4.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,353,062.00)	(9,470,848.00)	0.00	(9,929,678.00)	(458,830.00)	4.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,280,225.00	10,381,665.00	11,810,184.90	10,802,313.00	420,648.00	4.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	45,967.00	45,967.00	0.00	45,967.00	0.00	0.0%
Special Education Discretionary Grants		8182	541,315.00	562,266.00	24,217.17	562,224.00	(42.00)	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	298,027.00	319,905.00	191,802.50	312,864.00	(7,041.00)	-2.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	841,221.00	1,048,622.00	278,795.49	1,052,945.00	4,323.00	0.4%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	74,217.00	97,932.00	37,096.00	97,932.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	15,854.00	15,389.00	7,017.00	15,396.00	7.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	12,441.00	12,441.00	8,659.34	19,467.00	7,026.00	56.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	373,843.00	170,103.00	66,142.00	182,427.00	12,324.00	7.2%
TOTAL, FEDERAL REVENUE			2,202,885.00	2,272,625.00	613,729.50	2,289,222.00	16,597.00	0.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	840,889.00	860,461.00	0.00	860,461.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	519,747.00	536,367.00	295,001.00	536,367.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	112,850.00	164,598.00	509,749.00	514,198.00	349,600.00	212.4%
Lottery - Unrestricted and Instructional Materi		8560	27,978.00	30,725.80	2,923.70	30,725.80	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	44,620.00	80,853.00	54,158.00	85,842.00	4,989.00	6.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	107,981.00	107,981.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	859,302.00	4,512,061.00	3,083,809.09	4,208,680.00	(303,381.00)	-6.7%
TOTAL, OTHER STATE REVENUE			2,405,386.00	6,185,065.80	3,945,640.79	6,344,254.80	159,189.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	250,000.00	300,000.00	172,171.30	334,470.00	34,470.00	11.5%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	763.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	42,520.00	18,028.49	41,520.00	(1,000.00)	-2.4%
All Other Sales		8639	25,000.00	25,000.00	907.88	25,000.00	0.00	0.0%
Leases and Rentals		8650	88,500.00	79,000.00	10,872.10	79,000.00	0.00	0.0%
Interest		8660	15,500.00	15,500.00	13,161.62	10,500.00	(5,000.00)	-32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	357,137.00	408,995.05	450,717.30	734,637.05	325,642.00	79.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,025,925.00	899,722.00	225,609.12	1,099,722.00	200,000.00	22.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	10,000.00	48.75	10,000.00	0.00	0.0%
All Other Local Revenue		8699	538,382.00	1,020,699.00	603,684.49	865,587.00	(155,112.00)	-15.2%
Tuition		8710	4,338,614.00	4,338,614.00	0.33	4,338,614.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,644,058.00	7,140,050.05	1,495,964.38	7,539,050.05	399,000.00	5.6%
TOTAL, REVENUES			21,532,554.00	25,979,405.85	17,865,519.57	26,974,839.85	995,434.00	3.8%

2015-16 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,647,137.00	2,893,774.27	1,474,411.64	2,923,308.70	(29,534.43)	-1.0%
Certificated Pupil Support Salaries		1200	267,024.00	276,330.06	115,274.91	315,646.00	(39,315.94)	-14.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,577,015.00	1,906,167.44	1,034,537.01	1,884,976.00	21,191.44	1.1%
Other Certificated Salaries		1900	740,889.00	818,003.20	421,222.79	842,363.45	(24,360.25)	-3.0%
TOTAL, CERTIFICATED SALARIES			5,232,065.00	5,894,274.97	3,045,446.35	5,966,294.15	(72,019.18)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	596,248.00	676,448.87	324,928.90	606,266.59	70,182.28	10.4%
Classified Support Salaries		2200	742,855.00	734,284.54	394,802.46	714,601.00	19,683.54	2.7%
Classified Supervisors' and Administrators' Salaries		2300	1,357,840.00	1,480,747.00	866,676.94	1,499,239.00	(18,492.00)	-1.2%
Clerical, Technical and Office Salaries		2400	2,195,895.00	2,417,054.93	1,318,691.97	2,351,013.45	66,041.48	2.7%
Other Classified Salaries		2900	851,672.00	783,959.37	409,336.97	825,017.69	(41,058.32)	-5.2%
TOTAL, CLASSIFIED SALARIES			5,744,510.00	6,092,494.71	3,314,437.24	5,996,137.73	96,356.98	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	551,669.00	900,270.36	301,571.62	920,323.91	(20,053.55)	-2.2%
PERS		3201-3202	693,017.00	740,595.99	388,871.40	738,215.24	2,380.75	0.3%
OASDI/Medicare/Alternative		3301-3302	158,175.00	171,187.41	88,308.72	171,103.56	83.85	0.0%
Health and Welfare Benefits		3401-3402	1,489,765.00	1,566,512.22	735,106.12	1,508,578.03	57,934.19	3.7%
Unemployment Insurance		3501-3502	5,339.00	5,720.18	2,980.66	5,829.65	(109.47)	-1.9%
Workers' Compensation		3601-3602	490,707.00	534,814.56	272,945.35	537,603.87	(2,789.31)	-0.5%
OPEB, Allocated		3701-3702	616,757.00	625,622.27	225,443.24	493,777.75	131,844.52	21.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,005,429.00	4,544,722.99	2,015,227.11	4,375,432.01	169,290.98	3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	31,850.00	103,210.80	39,139.41	105,005.80	(1,795.00)	-1.7%
Books and Other Reference Materials		4200	200.00	200.00	214.27	1,267.00	(1,067.00)	-533.5%
Materials and Supplies		4300	564,806.00	683,028.59	307,153.94	720,561.24	(37,532.65)	-5.5%
Noncapitalized Equipment		4400	120,619.00	146,805.86	89,221.00	173,647.51	(26,841.65)	-18.3%
Food		4700	65,000.00	65,000.00	11,924.54	66,581.00	(1,581.00)	-2.4%
TOTAL, BOOKS AND SUPPLIES			782,475.00	998,245.25	447,653.16	1,067,062.55	(68,817.30)	-6.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	773,212.00	841,351.23	0.00	805,324.73	36,026.50	4.3%
Travel and Conferences		5200	454,068.00	507,588.51	228,279.16	545,468.84	(37,880.33)	-7.5%
Dues and Memberships		5300	82,867.00	87,317.00	76,850.20	84,180.00	3,137.00	3.6%
Insurance		5400-5450	59,026.00	47,578.00	47,140.43	47,578.00	0.00	0.0%
Operations and Housekeeping Services		5500	321,000.00	388,077.20	179,120.90	391,652.00	(3,574.80)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	297,590.00	542,453.80	218,616.98	563,159.00	(20,705.20)	-3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,500.00)	(2,500.00)	(1,740.65)	(2,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,604,590.00	5,199,678.76	913,579.87	4,944,931.05	254,747.71	4.9%
Communications		5900	184,084.00	205,159.41	69,127.79	208,214.20	(3,054.79)	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,773,937.00	7,816,703.91	1,730,974.68	7,588,007.82	228,696.09	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	50,000.00	24,800.00	24,800.18	24,800.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	200,596.00	64,848.15	275,862.00	(75,266.00)	-37.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	92,950.00	500,991.00	38,894.94	478,991.00	22,000.00	4.4%
Equipment Replacement		6500	10,000.00	28,000.00	6,607.67	31,660.00	(3,660.00)	-13.1%
TOTAL, CAPITAL OUTLAY			152,950.00	754,387.00	135,150.94	811,313.00	(56,926.00)	-7.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	298,027.00	329,905.00	275,096.25	322,864.00	7,041.00	2.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,155,797.00	1,998,707.00	0.00	1,998,707.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,474,824.00	2,349,612.00	275,096.25	2,342,571.00	7,041.00	0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(95,828.00)	(99,181.00)	(9,610.08)	(99,031.00)	(150.00)	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(95,828.00)	(99,181.00)	(9,610.08)	(99,031.00)	(150.00)	0.2%
TOTAL, EXPENDITURES			22,070,362.00	28,351,259.83	10,954,375.65	28,047,787.26	303,472.57	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,221.00	70,840.00	3.31	70,840.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,221.00	70,840.00	3.31	70,840.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	224,154.00	245,974.00	17,472.00	250,050.00	(4,076.00)	-1.7%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			284,154.00	305,974.00	17,472.00	310,050.00	(4,076.00)	-1.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	100.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	100.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	(0.14)	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	(0.14)	0.00	0.00	0.14	100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(243,933.00)	(235,134.14)	(17,368.69)	(239,210.00)	4,075.86	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,837,573.00	9,940,999.00	11,810,184.90	10,361,647.00	420,648.00	4.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	300,762.00	550,442.00	524,512.98	551,542.00	1,100.00	0.2%
4) Other Local Revenue		8600-8799	2,093,776.00	2,301,060.05	835,526.45	2,382,551.05	81,491.00	3.5%
5) TOTAL, REVENUES			12,232,111.00	12,792,501.05	13,170,224.33	13,295,740.05		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,135,917.00	2,377,395.00	1,244,999.49	2,412,102.00	(34,707.00)	-1.5%
2) Classified Salaries		2000-2999	3,686,193.00	3,923,438.44	2,170,727.53	3,912,583.89	10,854.55	0.3%
3) Employee Benefits		3000-3999	2,043,783.00	2,161,218.60	1,088,411.00	2,159,337.89	1,880.71	0.1%
4) Books and Supplies		4000-4999	522,662.00	567,099.14	249,215.29	559,748.56	7,350.58	1.3%
5) Services and Other Operating Expenditures		5000-5999	1,963,363.00	2,396,489.44	1,180,866.73	2,358,826.00	37,663.44	1.6%
6) Capital Outlay		6000-6999	82,000.00	138,991.00	45,502.61	120,651.00	18,340.00	13.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,155,797.00	1,998,707.00	0.00	1,998,707.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(794,564.00)	(1,079,447.00)	(17,259.85)	(1,097,989.00)	18,542.00	-1.7%
9) TOTAL, EXPENDITURES			11,795,151.00	12,483,891.62	5,962,462.80	12,423,967.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			436,960.00	308,609.43	7,207,761.53	871,772.71		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	40,221.00	70,840.00	3.31	70,840.00	0.00	0.0%
b) Transfers Out		7600-7629	224,154.00	245,974.00	17,472.00	250,050.00	(4,076.00)	-1.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	100.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(813,201.00)	(935,690.82)	(88,984.10)	(1,070,414.76)	(134,723.94)	14.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(997,134.00)	(1,110,824.82)	(106,352.79)	(1,249,624.76)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(560,174.00)	(802,215.39)	7,101,408.74	(377,852.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,731,489.88	3,731,489.88		3,731,489.88	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			3,731,489.88	3,731,489.88		3,731,489.88		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			3,731,489.88	3,731,489.88		3,731,489.88		
2) Ending Balance, June 30 (E + F1e)								
			3,171,315.88	2,929,274.49		3,353,637.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	25,750.00		25,750.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	2,251,417.63	2,165,029.26		2,475,758.00		
	15-16 Excess Property Tax Reservatio	0000	9780	2,172,444.00				
	Reserved for Lottery Carryover	1100	9780	78,973.63				
	15-16 Excess Property Tax Reservatio	0000	9780		2,111,355.00			
	15-16 Fund 08 SELPA Unrestricted	0000	9780		52,280.00			
	Reserved for Education Protection exp	1400	9780		1,394.26			
		1400	9780					
	15-16 Excess Property Tax Reservatio	0000	9780			2,459,933.00		
	Required Reserve per BP 3140	0000	9780			15,825.00		
e) Unassigned/Unappropriated								
	Reserve for Economic Uncertainties		9789	756,734.00	738,495.13	850,735.00		
	Unassigned/Unappropriated Amount		9790	163,164.25	0.10	1,394.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	816,785.00	816,785.00	449,235.00	816,785.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	40,192.00	37,452.00	18,726.00	37,452.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,776.00	136,426.00	69,405.07	135,141.00	(1,285.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,858,829.00	17,937,482.00	10,614,377.37	18,827,196.00	889,714.00	5.0%
Unsecured Roll Taxes		8042	426,216.00	432,764.00	437,322.43	450,383.00	17,619.00	4.1%
Prior Years' Taxes		8043	(25,038.00)	(11,475.00)	3,652.18	(13,497.00)	(2,022.00)	17.6%
Supplemental Taxes		8044	332,750.00	418,087.00	187,654.76	418,087.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	48,777.00	84,992.00	29,812.09	60,444.00	(24,548.00)	-28.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,633,287.00	19,852,513.00	11,810,184.90	20,731,991.00	879,478.00	4.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,795,714.00)	(9,911,514.00)	0.00	(10,370,344.00)	(458,830.00)	4.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,837,573.00	9,940,999.00	11,810,184.90	10,361,647.00	420,648.00	4.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	112,850.00	164,598.00	509,749.00	514,198.00	349,600.00	212.4%
Lottery - Unrestricted and Instructional Materials		8560	22,912.00	22,912.00	595.43	22,912.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	165,000.00	362,932.00	14,168.55	14,432.00	(348,500.00)	-96.0%
TOTAL, OTHER STATE REVENUE			300,762.00	550,442.00	524,512.98	551,542.00	1,100.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	250,000.00	300,000.00	172,171.30	334,470.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	763.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	42,520.00	18,028.49	41,520.00	(1,000.00)	-2.4%
All Other Sales		8639	25,000.00	25,000.00	907.88	25,000.00	0.00	0.0%
Leases and Rentals		8650	88,500.00	79,000.00	10,872.10	79,000.00	0.00	0.0%
Interest		8660	15,500.00	15,500.00	13,161.62	10,500.00	(5,000.00)	-32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	273,137.00	295,587.05	155,578.69	334,016.05	38,429.00	13.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,025,925.00	899,722.00	225,609.12	1,099,722.00	200,000.00	22.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	410,714.00	643,731.00	238,434.25	458,323.00	(185,408.00)	-28.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,093,776.00	2,301,060.05	835,526.45	2,382,551.05	81,491.00	3.5%
TOTAL, REVENUES			12,232,111.00	12,792,501.05	13,170,224.33	13,295,740.05	503,239.00	3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	902,091.00	1,048,367.54	509,121.98	1,046,194.54	2,173.00	0.2%
Certificated Pupil Support Salaries		1200	74,609.00	77,961.00	48,826.68	104,458.00	(26,497.00)	-34.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,126,865.00	1,166,540.00	656,585.36	1,176,523.00	(9,983.00)	-0.9%
Other Certificated Salaries		1900	32,352.00	84,526.46	30,465.47	84,926.46	(400.00)	-0.5%
TOTAL, CERTIFICATED SALARIES			2,135,917.00	2,377,395.00	1,244,999.49	2,412,102.00	(34,707.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	94,129.00	158,617.00	54,114.51	108,818.00	49,799.00	31.4%
Classified Support Salaries		2200	274,994.00	279,955.00	147,171.17	289,832.00	(9,877.00)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	1,213,304.00	1,288,212.00	772,069.37	1,317,412.00	(29,200.00)	-2.3%
Clerical, Technical and Office Salaries		2400	1,771,439.00	1,896,952.00	1,053,743.40	1,897,004.45	(52.45)	0.0%
Other Classified Salaries		2900	332,327.00	299,702.44	143,629.08	299,517.44	185.00	0.1%
TOTAL, CLASSIFIED SALARIES			3,666,193.00	3,923,438.44	2,170,727.53	3,912,583.89	10,854.55	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	232,597.00	233,138.85	122,192.23	245,243.85	(12,105.00)	-5.2%
PERS		3201-3202	453,509.00	476,590.04	254,242.35	473,324.37	3,265.67	0.7%
OASDI/Medicare/Alternative		3301-3302	86,015.00	91,769.88	46,944.54	88,045.71	3,724.17	4.1%
Health and Welfare Benefits		3401-3402	784,471.00	841,576.03	401,386.41	807,012.46	34,563.57	4.1%
Unemployment Insurance		3501-3502	2,892.00	3,104.96	1,607.55	3,028.84	76.12	2.5%
Workers' Compensation		3601-3602	264,097.00	283,840.40	146,840.91	277,624.47	6,215.93	2.2%
OPEB, Allocated		3701-3702	220,202.00	231,198.44	115,197.01	265,058.19	(33,859.75)	-14.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,043,783.00	2,161,218.60	1,088,411.00	2,159,337.89	1,880.71	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,850.00	6,200.00	4,900.68	6,401.00	(201.00)	-3.2%
Books and Other Reference Materials		4200	200.00	200.00	166.39	367.00	(167.00)	-83.5%
Materials and Supplies		4300	385,612.00	422,140.28	176,151.41	405,215.05	16,925.23	4.0%
Noncapitalized Equipment		4400	69,000.00	73,558.86	57,443.27	82,765.51	(9,206.65)	-12.5%
Food		4700	65,000.00	65,000.00	10,553.54	65,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			522,662.00	567,099.14	249,215.29	559,748.56	7,350.58	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	173,887.00	211,627.00	111,615.82	208,881.00	2,746.00	1.3%
Dues and Memberships		5300	66,167.00	66,502.00	54,050.75	61,120.00	5,382.00	8.1%
Insurance		5400-5450	53,431.00	44,311.00	44,311.01	44,311.00	0.00	0.0%
Operations and Housekeeping Services		5500	219,750.00	288,800.00	133,102.25	294,800.00	(6,000.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162,180.00	191,430.00	77,927.17	176,800.00	14,630.00	7.6%
Transfers of Direct Costs		5710	(18,382.00)	(28,325.00)	(16,287.00)	(22,792.00)	(5,533.00)	19.5%
Transfers of Direct Costs - Interfund		5750	(2,500.00)	(2,500.00)	(2,732.09)	(3,491.00)	991.00	-39.6%
Professional/Consulting Services and Operating Expenditures		5800	1,143,233.00	1,450,450.00	721,887.77	1,424,283.00	26,167.00	1.8%
Communications		5900	165,597.00	174,194.44	56,991.05	174,914.00	(719.56)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,963,363.00	2,396,489.44	1,180,866.73	2,358,826.00	37,663.44	1.6%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	72,000.00	110,991.00	38,894.94	88,991.00	22,000.00	19.8%
Equipment Replacement		6500	10,000.00	28,000.00	6,607.67	31,660.00	(3,660.00)	-13.1%
TOTAL, CAPITAL OUTLAY			82,000.00	138,991.00	45,502.61	120,651.00	18,340.00	13.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,155,797.00	1,998,707.00	0.00	1,998,707.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,155,797.00	1,998,707.00	0.00	1,998,707.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(698,736.00)	(980,266.00)	(7,649.77)	(998,958.00)	18,692.00	-1.9%
Transfers of Indirect Costs - Interfund		7350	(95,828.00)	(99,181.00)	(9,610.08)	(99,031.00)	(150.00)	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(794,564.00)	(1,079,447.00)	(17,259.85)	(1,097,989.00)	18,542.00	-1.7%
TOTAL, EXPENDITURES			11,795,151.00	12,483,891.62	5,962,462.80	12,423,967.34	59,924.28	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,221.00	70,840.00	3.31	70,840.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,221.00	70,840.00	3.31	70,840.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	224,154.00	245,974.00	17,472.00	250,050.00	(4,076.00)	-1.7%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			224,154.00	245,974.00	17,472.00	250,050.00	(4,076.00)	-1.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	100.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	100.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(807,500.00)	(929,989.82)	(88,984.10)	(1,070,414.76)	(140,424.94)	15.1%
Contributions from Restricted Revenues		8990	(5,701.00)	(5,701.00)	0.00	0.00	5,701.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(813,201.00)	(935,690.82)	(88,984.10)	(1,070,414.76)	(134,723.94)	14.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(997,134.00)	(1,110,824.82)	(106,352.79)	(1,249,624.76)	(138,799.94)	12.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	442,652.00	440,666.00	0.00	440,666.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,202,885.00	2,272,625.00	613,729.50	2,289,222.00	16,597.00	0.7%
3) Other State Revenue		8300-8599	2,104,624.00	5,634,623.80	3,421,127.81	5,792,712.80	158,089.00	2.8%
4) Other Local Revenue		8600-8799	4,550,282.00	4,838,990.00	660,437.93	5,156,499.00	317,509.00	6.6%
5) TOTAL, REVENUES			9,300,443.00	13,186,904.80	4,695,295.24	13,679,099.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,096,148.00	3,516,879.97	1,800,446.86	3,554,192.15	(37,312.18)	-1.1%
2) Classified Salaries		2000-2999	2,058,317.00	2,169,056.27	1,143,709.71	2,083,553.84	85,502.43	3.9%
3) Employee Benefits		3000-3999	1,961,646.00	2,383,504.39	926,816.11	2,216,094.12	167,410.27	7.0%
4) Books and Supplies		4000-4999	259,813.00	431,146.11	198,437.87	507,313.99	(76,167.88)	-17.7%
5) Services and Other Operating Expenditures		5000-5999	1,810,574.00	5,420,214.47	550,107.95	5,229,181.82	191,032.65	3.5%
6) Capital Outlay		6000-6999	70,950.00	615,396.00	89,648.33	690,662.00	(75,266.00)	-12.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	319,027.00	350,905.00	275,096.25	343,864.00	7,041.00	2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	698,736.00	980,266.00	7,649.77	998,958.00	(18,692.00)	-1.9%
9) TOTAL, EXPENDITURES			10,275,211.00	15,867,368.21	4,991,912.85	15,623,819.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(974,768.00)	(2,680,463.41)	(296,617.61)	(1,944,720.12)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	813,201.00	935,690.68	88,984.10	1,070,414.76	134,724.08	14.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			753,201.00	875,690.68	88,984.10	1,010,414.76		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(221,567.00)	(1,804,772.73)	(207,633.51)	(934,305.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	2,906,605.44	2,906,605.44		2,906,605.44	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			2,906,605.44	2,906,605.44		2,906,605.44		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			2,906,605.44	2,906,605.44		2,906,605.44		
2) Ending Balance, June 30 (E + F1e)								
			2,685,038.44	1,101,832.71		1,972,300.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	2,685,038.44	1,101,832.71		1,972,300.08		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	442,652.00	440,666.00	0.00	440,666.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			442,652.00	440,666.00	0.00	440,666.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	45,967.00	45,967.00	0.00	45,967.00	0.00	0.0%
Special Education Discretionary Grants		8182	541,315.00	562,266.00	24,217.17	562,224.00	(42.00)	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	298,027.00	319,905.00	191,802.50	312,864.00	(7,041.00)	-2.2%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	841,221.00	1,048,622.00	278,795.49	1,052,945.00	4,323.00	0.4%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	74,217.00	97,932.00	37,096.00	97,932.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	15,854.00	15,389.00	7,017.00	15,396.00	7.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	12,441.00	12,441.00	8,659.34	19,467.00	7,026.00	56.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	373,843.00	170,103.00	66,142.00	182,427.00	12,324.00	7.2%
TOTAL, FEDERAL REVENUE			2,202,885.00	2,272,625.00	613,729.50	2,289,222.00	16,597.00	0.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	840,889.00	860,461.00	0.00	860,461.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	519,747.00	536,367.00	295,001.00	536,367.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	5,066.00	7,813.80	2,328.27	7,813.80	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	44,620.00	80,853.00	54,158.00	85,842.00	4,989.00	6.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	107,981.00	107,981.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	694,302.00	4,149,129.00	3,069,640.54	4,194,248.00	45,119.00	1.1%
TOTAL, OTHER STATE REVENUE			2,104,624.00	5,634,623.80	3,421,127.81	5,792,712.80	158,089.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	84,000.00	113,408.00	295,138.61	400,621.00	287,213.00	253.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	10,000.00	48.75	10,000.00	0.00	0.0%
All Other Local Revenue		8699	127,668.00	376,968.00	365,250.24	407,264.00	30,296.00	8.0%
Tuition		8710	4,338,614.00	4,338,614.00	0.33	4,338,614.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,550,282.00	4,838,990.00	660,437.93	5,156,499.00	317,509.00	6.6%
TOTAL, REVENUES			9,300,443.00	13,186,904.80	4,695,295.24	13,679,099.80	492,195.00	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,745,046.00	1,845,406.73	965,289.66	1,877,114.16	(31,707.43)	-1.7%
Certificated Pupil Support Salaries		1200	192,415.00	198,369.06	66,448.23	211,188.00	(12,818.94)	-6.5%
Certificated Supervisors' and Administrators' Salaries		1300	450,150.00	739,627.44	377,951.65	708,453.00	31,174.44	4.2%
Other Certificated Salaries		1900	708,537.00	733,476.74	390,757.32	757,436.99	(23,960.25)	-3.3%
TOTAL, CERTIFICATED SALARIES			3,096,148.00	3,516,879.97	1,800,446.86	3,554,192.15	(37,312.18)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	502,119.00	517,831.87	270,814.39	497,448.59	20,383.28	3.9%
Classified Support Salaries		2200	467,861.00	454,329.54	247,631.29	424,769.00	29,560.54	6.5%
Classified Supervisors' and Administrators' Salaries		2300	144,536.00	192,535.00	94,607.57	181,827.00	10,708.00	5.6%
Clerical, Technical and Office Salaries		2400	424,456.00	520,102.93	264,948.57	454,009.00	66,093.93	12.7%
Other Classified Salaries		2900	519,345.00	484,256.93	265,707.89	525,500.25	(41,243.32)	-8.5%
TOTAL, CLASSIFIED SALARIES			2,058,317.00	2,169,056.27	1,143,709.71	2,083,553.84	85,502.43	3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	319,072.00	667,131.51	179,379.39	675,080.06	(7,948.55)	-1.2%
PERS		3201-3202	239,508.00	264,005.95	134,629.05	264,890.87	(884.92)	-0.3%
OASDI/Medicare/Alternative		3301-3302	72,160.00	79,417.53	41,364.18	83,057.85	(3,640.32)	-4.6%
Health and Welfare Benefits		3401-3402	705,294.00	724,936.19	333,719.71	701,565.57	23,370.62	3.2%
Unemployment Insurance		3501-3502	2,447.00	2,615.22	1,373.11	2,800.81	(185.59)	-7.1%
Workers' Compensation		3601-3602	226,610.00	250,974.16	126,104.44	259,979.40	(9,005.24)	-3.6%
OPEB, Allocated		3701-3702	396,555.00	394,423.83	110,246.23	228,719.56	165,704.27	42.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,961,646.00	2,383,504.39	926,816.11	2,216,094.12	167,410.27	7.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	29,000.00	97,010.80	34,238.73	98,604.80	(1,594.00)	-1.6%
Books and Other Reference Materials		4200	0.00	0.00	47.88	900.00	(900.00)	New
Materials and Supplies		4300	179,194.00	260,888.31	131,002.53	315,346.19	(54,457.88)	-20.9%
Noncapitalized Equipment		4400	51,619.00	73,247.00	31,777.73	90,882.00	(17,635.00)	-24.1%
Food		4700	0.00	0.00	1,371.00	1,581.00	(1,581.00)	New
TOTAL, BOOKS AND SUPPLIES			259,813.00	431,146.11	198,437.87	507,313.99	(76,167.88)	-17.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	773,212.00	841,351.23	0.00	805,324.73	36,026.50	4.3%
Travel and Conferences		5200	280,181.00	295,961.51	116,663.34	336,587.84	(40,626.33)	-13.7%
Dues and Memberships		5300	16,700.00	20,815.00	22,799.45	23,060.00	(2,245.00)	-10.8%
Insurance		5400-5450	5,595.00	3,267.00	2,829.42	3,267.00	0.00	0.0%
Operations and Housekeeping Services		5500	101,250.00	99,277.20	46,018.65	96,852.00	2,425.20	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,410.00	351,023.80	140,689.81	386,359.00	(35,335.20)	-10.1%
Transfers of Direct Costs		5710	18,382.00	28,325.00	16,287.00	22,792.00	5,533.00	19.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	991.44	991.00	(991.00)	New
Professional/Consulting Services and Operating Expenditures		5800	461,357.00	3,749,228.76	191,692.10	3,520,648.05	228,580.71	6.1%
Communications		5900	18,487.00	30,964.97	12,136.74	33,300.20	(2,335.23)	-7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,810,574.00	5,420,214.47	550,107.95	5,229,181.82	191,032.65	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	50,000.00	24,800.00	24,800.18	24,800.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	200,596.00	64,848.15	275,862.00	(75,266.00)	-37.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,950.00	390,000.00	0.00	390,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,950.00	615,396.00	89,648.33	690,662.00	(75,266.00)	-12.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	298,027.00	329,905.00	275,096.25	322,864.00	7,041.00	2.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			319,027.00	350,905.00	275,096.25	343,864.00	7,041.00	2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	698,736.00	980,266.00	7,649.77	998,958.00	(18,692.00)	-1.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			698,736.00	980,266.00	7,649.77	998,958.00	(18,692.00)	-1.9%
TOTAL, EXPENDITURES			10,275,211.00	15,867,368.21	4,991,912.85	15,623,819.92	243,548.29	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	807,500.00	929,989.68	88,984.10	1,070,414.76	140,425.08	15.1%
Contributions from Restricted Revenues		8990	5,701.00	5,701.00	0.00	0.00	(5,701.00)	-100.0%
(e) TOTAL, CONTRIBUTIONS			813,201.00	935,690.68	88,984.10	1,070,414.76	134,724.08	14.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			753,201.00	875,690.68	88,984.10	1,010,414.76	(134,724.08)	15.4%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
4035	NCLB: Title II, Part A, Teacher Quality	3.99
5630	NCLB: Title X McKinney-Vento Homeless As	2,080.74
5640	Medi-Cal Billing Option	257,391.50
6300	Lottery: Instructional Materials	0.30
6500	Special Education	442,589.88
6510	Special Ed: Early Ed Individuals with Excepti	2.13
7810	Other Restricted State	35.00
8150	Ongoing & Major Maintenance Account (RM,	11,447.14
9010	Other Restricted Local	1,258,749.40
Total, Restricted Balance		<u>1,972,300.08</u>

FUND 10
SPECIAL
EDUCATION
PASS-
THROUGH
FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,471,020.00	6,471,020.00	3,793.83	6,471,020.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,565,427.00	8,250,200.00	4,999,915.00	8,250,503.00	303.00	0.0%
4) Other Local Revenue		8600-8799	0.00	644.95	644.95	644.95	0.00	0.0%
5) TOTAL, REVENUES			15,036,447.00	14,721,864.95	5,004,353.78	14,722,167.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,036,447.00	14,936,990.00	3,459,677.00	14,937,293.00	(303.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,036,447.00	14,936,990.00	3,459,677.00	14,937,293.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(215,125.05)	1,544,676.78	(215,125.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(215,125.05)	1,544,676.78	(215,125.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	215,121.23	215,121.23	215,121.23	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				215,121.23	215,121.23	215,121.23		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				215,121.23	215,121.23	215,121.23		
2) Ending Balance, June 30 (E + F1e)				215,121.23	(3.82)	(3.82)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	215,125.05	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	(3.82)	(3.82)	(3.82)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	6,471,020.00	6,471,020.00	3,793.83	6,471,020.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,471,020.00	6,471,020.00	3,793.83	6,471,020.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	6,944,511.00	6,629,284.00	3,996,018.00	6,629,587.00	303.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,620,916.00	1,620,916.00	1,003,897.00	1,620,916.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,565,427.00	8,250,200.00	4,999,915.00	8,250,503.00	303.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	644.95	644.95	644.95	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	644.95	644.95	644.95	0.00	0.0%
TOTAL, REVENUES			15,036,447.00	14,721,864.95	5,004,353.78	14,722,167.95		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,055,383.00	8,055,383.00	1,241,200.00	8,055,383.00	0.00	0.0%
To County Offices		7212	36,553.00	36,553.00	0.00	36,553.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	6,944,511.00	6,845,054.00	2,218,477.00	6,845,357.00	(303.00)	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,036,447.00	14,936,990.00	3,459,677.00	14,937,293.00	(303.00)	0.0%
TOTAL, EXPENDITURES			15,036,447.00	14,936,990.00	3,459,677.00	14,937,293.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

FUND 12

CHILD

DEVELOP-

MENT

FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,065.00	69,594.00	9,393.08	69,594.00	0.00	0.0%
3) Other State Revenue		8300-8599	655,071.00	826,156.00	458,260.91	826,156.00	0.00	0.0%
4) Other Local Revenue		8600-8799	378,649.00	389,821.53	39,407.95	392,555.53	2,734.00	0.7%
5) TOTAL, REVENUES			1,087,785.00	1,285,571.53	507,061.94	1,288,305.53		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	440,119.00	457,126.00	233,328.01	461,240.00	(4,114.00)	-0.9%
2) Classified Salaries		2000-2999	331,542.00	347,545.00	187,063.79	351,789.00	(4,244.00)	-1.2%
3) Employee Benefits		3000-3999	355,826.00	387,769.00	182,786.78	382,820.00	4,949.00	1.3%
4) Books and Supplies		4000-4999	48,415.00	63,822.86	24,129.66	68,213.86	(4,391.00)	-6.9%
5) Services and Other Operating Expenditures		5000-5999	25,076.00	212,850.00	17,022.24	212,010.00	840.00	0.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	95,828.00	99,181.00	9,610.08	99,031.00	150.00	0.2%
9) TOTAL, EXPENDITURES			1,296,806.00	1,568,293.86	653,940.56	1,575,103.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,021.00)	(282,722.33)	(146,878.62)	(286,798.33)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	224,154.00	245,974.00	17,472.00	250,050.00	4,076.00	1.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			224,154.00	245,974.00	17,472.00	250,050.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,133.00	(36,748.33)	(129,406.62)	(36,748.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,748.39	36,748.39		36,748.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,748.39	36,748.39		36,748.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,748.39	36,748.39		36,748.39		
2) Ending Balance, June 30 (E + F1e)			51,881.39	0.06		0.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			51,881.39	0.37		0.37		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	(0.31)		(0.31)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	22,290.00	36,474.00	9,393.08	36,474.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,775.00	33,120.00	0.00	33,120.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			54,065.00	69,594.00	9,393.08	69,594.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	9,819.00	3,319.00	985.71	3,319.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8567	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	642,752.00	642,752.00	317,098.00	642,752.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,500.00	180,085.00	140,177.20	180,085.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			655,071.00	826,156.00	458,260.91	826,156.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	245.00	533.31	533.00	288.00	117.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	363,649.00	363,649.00	28,862.99	363,649.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,000.00	25,927.53	10,011.65	28,373.53	2,446.00	9.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			378,649.00	389,821.53	39,407.95	392,555.53	2,734.00	0.7%
TOTAL, REVENUES			1,087,785.00	1,285,571.53	507,061.94	1,288,305.53		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	332,110.00	345,715.00	168,337.64	349,829.00	(4,114.00)	-1.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	108,009.00	111,411.00	64,990.37	111,411.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			440,119.00	457,126.00	233,328.01	461,240.00	(4,114.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	188,817.00	200,927.00	101,404.63	203,915.00	(2,988.00)	-1.5%
Classified Support Salaries		2200	66,265.00	89,619.00	53,073.02	90,888.00	(1,269.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	56,460.00	56,999.00	32,586.14	56,986.00	13.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			331,542.00	347,545.00	187,063.79	351,789.00	(4,244.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	46,946.00	62,342.00	20,497.10	61,849.00	493.00	0.8%
PERS		3201-3202	40,451.00	48,426.00	25,102.63	47,901.00	525.00	1.1%
OASDI/Medicare/Alternative		3301-3302	10,998.00	10,920.00	5,622.03	10,451.00	469.00	4.3%
Health and Welfare Benefits		3401-3402	167,169.00	176,281.00	87,444.78	174,667.00	1,614.00	0.9%
Unemployment Insurance		3501-3502	381.00	390.00	186.56	392.00	(2.00)	-0.5%
Workers' Compensation		3601-3602	34,667.00	34,116.00	17,013.22	33,150.00	966.00	2.8%
OPEB, Allocated		3701-3702	55,214.00	55,294.00	26,920.46	54,410.00	884.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			355,826.00	387,769.00	182,786.78	382,920.00	4,849.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,415.00	35,822.86	13,093.39	40,213.86	(4,391.00)	-12.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	28,000.00	28,000.00	11,036.27	28,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,415.00	63,822.86	24,129.66	68,213.86	(4,391.00)	-6.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	25,000.00	0.00	128,058.00	(103,058.00)	-412.2%
Travel and Conferences		5200	11,340.00	7,941.00	2,016.02	7,941.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	60.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	16,400.00	6,406.31	16,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,700.00	2,700.00	405.12	2,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	1,740.65	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,400.00	155,205.00	3,432.20	51,242.00	103,963.00	67.0%
Communications		5900	2,536.00	3,004.00	961.94	3,069.00	(65.00)	-2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,076.00	212,850.00	17,022.24	212,010.00	840.00	0.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	95,828.00	99,181.00	9,610.08	99,031.00	150.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,828.00	99,181.00	9,610.08	99,031.00	150.00	0.2%
TOTAL, EXPENDITURES			1,296,806.00	1,568,293.86	653,940.56	1,575,103.86		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	224,154.00	245,974.00	17,472.00	250,050.00	4,076.00	1.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			224,154.00	245,974.00	17,472.00	250,050.00	4,076.00	1.7%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			224,154.00	245,974.00	17,472.00	250,050.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	0.37
Total, Restricted Balance		<u>0.37</u>

FUND 14

DEFERRED

MAINTENANCE

FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	3.31	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	(3.31)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(3.31)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3.31	3.31		3.31	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			3.31	3.31		3.31		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			3.31	3.31		3.31		
2) Ending Balance, June 30 (E + F1e)								
			3.31	3.31		3.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	3.31	3.31		3.31		
	Reserved for Fund 14 Deferred Maintenance F	0000	3.31					
	Reserved for Fund 14 Deferred Maintenance	0000		3.31				
	Reserved for Fund 14 Deferred Maintenance I	0000				3.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	3.31	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	3.31	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(3.31)	0.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

FUND 16

FOREST

RESERVE

FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,141.00	10,141.00	0.00	10,141.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,141.00	10,141.00	0.00	10,141.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,620.00	8,620.00	0.00	8,620.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,620.00	8,620.00	0.00	8,620.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,521.00	1,521.00	0.00	1,521.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,521.00	1,521.00	0.00	1,521.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,521.00)	(1,521.00)	0.00	(1,521.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Forest Reserve Funds		8260	1,521.00	1,521.00	0.00	1,521.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	8,620.00	8,620.00	0.00	8,620.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,141.00	10,141.00	0.00	10,141.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			10,141.00	10,141.00	0.00	10,141.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,620.00	8,620.00	0.00	8,620.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,620.00	8,620.00	0.00	8,620.00	0.00	0.0%
TOTAL, EXPENDITURES			8,620.00	8,620.00	0.00	8,620.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	1,521.00	1,521.00	0.00	1,521.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,521.00	1,521.00	0.00	1,521.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

FUND 17

**SPECIAL RESERVE
FUND FOR OTHER
THAN CAPITAL
OUTALY
PROJECTS**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	1,484.04	1,200.00	0.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	1,484.04	1,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	1,200.00	1,484.04	1,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,200.00	59,819.00	0.00	59,819.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,200.00)	(59,819.00)	0.00	(59,819.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,000.00)	(58,619.00)	1,484.04	(58,619.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	533,787.59	533,787.59		533,787.59	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			533,787.59	533,787.59		533,787.59		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			533,787.59	533,787.59		533,787.59		
2) Ending Balance, June 30 (E + F1e)								
			505,787.59	475,168.59		475,168.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	310,787.59	280,168.59		280,168.59		
			165,576.42					
			145,211.17					
				165,576.42				
				114,592.17				
						165,576.42		
						114,592.17		
e) Unassigned/Unappropriated								
		9789	195,000.00	195,000.00		195,000.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	1,484.04	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,200.00	1,484.04	1,200.00	0.00	0.0%
TOTAL, REVENUES			1,200.00	1,200.00	1,484.04	1,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	29,200.00	59,819.00	0.00	59,819.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			29,200.00	59,819.00	0.00	59,819.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(29,200.00)	(59,819.00)	0.00	(59,819.00)		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

**FUND 20
SPECIAL
RESERVE
FUND FOR
POST
EMPLOYMENT
BENEFITS**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	6,425.54	7,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,000.00	7,000.00	6,425.54	7,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,000.00	7,000.00	6,425.54	7,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,000.00)	(7,000.00)	0.00	(7,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	6,425.54	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86		2,323,631.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86		2,323,631.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86		2,323,631.86		
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	2,323,631.86		2,323,631.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Reserved for Fund 20 Postemployment Benefit	0000	9780	2,323,631.86	2,323,631.86		2,323,631.86		
Reserved for Fund 20 Postemployment Benefit	0000	9780		2,323,631.86				
Reserved for Fund 20 Post Employment Benefit	0000	9780				2,323,631.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	7,000.00	7,000.00	6,425.54	7,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	7,000.00	6,425.54	7,000.00	0.00	0.0%
TOTAL, REVENUES			7,000.00	7,000.00	6,425.54	7,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(7,000.00)	(7,000.00)	0.00	(7,000.00)		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

FUND 40
SPECIAL
RESERVE
FUND FOR
CAPITAL
OUTLAY
PROJECTS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	2,151.85	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	2,151.85	2,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	2,151.85	2,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,500.00	57,500.00	0.00	57,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	2,151.85	60,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	773,989.37	773,989.37		773,989.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			773,989.37	773,989.37		773,989.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			773,989.37	773,989.37		773,989.37		
2) Ending Balance, June 30 (E + F1e)			833,989.37	833,989.37		833,989.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	833,989.37	833,989.37		833,989.37		
Reserve for Fund 40 Capital Outly Projects	0000	9760	833,989.37					
Reserved for Fund 40 Capital Outlay Projec	0000	9760		833,989.37				
Reserved for Fund 40 Capital Outlay Projec	0000	9760				833,989.37		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	2,151.85	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	2,151.85	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	2,151.85	2,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			57,500.00	57,500.00	0.00	57,500.00		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

CRITERIA AND STANDARDS REPORT

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d, C2d, C6d)				
Current Year (2015-16)	176.61	178.00	0.8%	Met
1st Subsequent Year (2016-17)	169.33	170.65	0.8%	Met
2nd Subsequent Year (2017-18)	166.56	167.86	0.8%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2015-16)	38.93	38.93	0.0%	Met
1st Subsequent Year (2016-17)	38.93	38.93	0.0%	Met
2nd Subsequent Year (2017-18)	38.93	38.93	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2015-16)	33,177.18	33,337.45	0.5%	Met
1st Subsequent Year (2016-17)	33,840.72	34,004.20	0.5%	Met
2nd Subsequent Year (2017-18)	34,517.53	34,684.28	0.5%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1, C3f, C5, C7f)				
Current Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2015-16)	19,852,513.00		
1st Subsequent Year (2016-17)	19,845,418.00	20,731,991.00	4.5%	Not Met
2nd Subsequent Year (2017-18)	19,845,418.00	20,731,991.00	4.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Actual Property Taxes increased at P-1

3. CRITERION: Salaries and Benefits

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

It is likely that for many county offices the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

County Office Salaries and Benefits Standard Percentage Range:

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2015-16)	16,497,530.89	16,337,863.89	-1.0%	Met
1st Subsequent Year (2016-17)	16,588,174.73	16,352,819.84	-1.4%	Met
2nd Subsequent Year (2017-18)	16,676,742.11	17,035,539.53	2.2%	Met

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

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

1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2015-16)	2,272,625.00	2,289,222.00	0.7%	No
1st Subsequent Year (2016-17)	1,888,506.09	1,763,873.30	-6.6%	Yes
2nd Subsequent Year (2017-18)	1,887,414.18	1,678,430.77	-11.1%	Yes

Explanation:
(required if Yes)

Reduced for Carry-Over and 10% per year

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	6,185,065.80	6,344,254.80	2.6%	No
1st Subsequent Year (2016-17)	5,672,714.11	6,043,169.81	6.5%	Yes
2nd Subsequent Year (2017-18)	2,974,911.35	3,579,132.05	20.3%	Yes

Explanation:
(required if Yes)

Reduced for one-time dollars, and CTE Grant

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	7,140,050.05	7,539,050.05	5.6%	Yes
1st Subsequent Year (2016-17)	8,147,484.84	7,758,431.47	-4.8%	No
2nd Subsequent Year (2017-18)	8,561,049.69	8,361,357.46	-2.3%	No

Explanation:
(required if Yes)

Increased current year revenues based on actual receipts

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	998,245.25	1,067,062.55	6.9%	Yes
1st Subsequent Year (2016-17)	832,406.19	839,493.18	0.9%	No
2nd Subsequent Year (2017-18)	831,490.04	810,748.37	-2.5%	No

Explanation:
(required if Yes)

Increased current year based on increased expenditures and resources

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	7,816,703.91	7,588,007.82	-2.9%	No
1st Subsequent Year (2016-17)	6,332,520.72	6,399,877.37	1.1%	No
2nd Subsequent Year (2017-18)	4,384,124.29	4,338,210.32	-1.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, State, and Other Local Revenues (Section 4A)				
Current Year (2015-16)	15,597,740.85	16,172,526.85	3.7%	Met
1st Subsequent Year (2016-17)	15,708,705.04	15,565,474.58	-0.9%	Met
2nd Subsequent Year (2017-18)	13,423,375.22	13,618,920.28	1.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2015-16)	8,814,949.16	8,655,070.37	-1.8%	Met
1st Subsequent Year (2016-17)	7,164,926.91	7,239,370.55	1.0%	Met
2nd Subsequent Year (2017-18)	5,215,614.33	5,148,958.69	-1.3%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

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

Explanation:

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

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	381,895.97	424,068.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		381,927.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	3.7%	3.9%	3.8%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.2%	1.3%	1.3%

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

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

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

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	14,937,293.00	14,937,293.00	14,937,293.00

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	(377,852.05)	12,674,017.34	3.0%	Not Met
1st Subsequent Year (2016-17)	40,616.14	12,569,574.89	N/A	Met
2nd Subsequent Year (2017-18)	(114,232.45)	12,916,977.75	0.9%	Met

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

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

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

Explanation:
(required if NOT met)

Assumed increase in unrestricted revenues/decrease unrestricted contributions

7. CRITERION: Fund and Cash Balances

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

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2015-16)	5,325,937.91	Met
1st Subsequent Year (2016-17)	4,676,095.08	Met
2nd Subsequent Year (2017-18)	4,093,049.60	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2015-16)	5,729,265.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³		
5% or \$65,000 (greater of)	0	to	\$5,806,999
4% or \$290,000 (greater of)	\$5,807,000	to	\$14,514,999
3% or \$581,000 (greater of)	\$14,515,000	to	\$65,323,000
2% or \$1,960,000 (greater of)	\$65,323,001	and	over

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

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

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2557), rounded to the nearest thousand.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	28,357,837	27,088,470	25,075,119
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	28,357,837.26	27,088,470.41	25,075,118.76
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	28,357,837.26	27,088,470.41	25,075,118.76
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	850,735.12	812,654.11	752,253.56
6. Reserve Standard - by Amount (From percentage level chart above)	581,000.00	581,000.00	581,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	850,735.12	812,654.11	752,253.56

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	850,735.00	812,655.00	748,925.52
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,394.83	50,502.97	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	195,000.00	195,000.00	195,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,047,129.83	1,058,157.97	943,925.52
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.69%	3.91%	3.76%
County Office's Reserve Standard (Section 8A, Line 7):	850,735.12	812,654.11	752,253.56
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(929,989.82)	(1,070,414.76)	15.1%	140,424.94	Not Met
1st Subsequent Year (2016-17)	(949,217.68)	(1,078,384.85)	13.6%	129,167.17	Not Met
2nd Subsequent Year (2017-18)	(962,160.68)	(1,091,114.30)	13.4%	128,953.62	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2015-16)	70,840.00	70,840.00	0.0%	0.00	Met
1st Subsequent Year (2016-17)	70,840.00	70,840.00	0.0%	0.00	Met
2nd Subsequent Year (2017-18)	70,840.00	70,840.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2015-16)	305,974.00	310,050.00	1.3%	4,076.00	Met
1st Subsequent Year (2016-17)	313,182.22	309,480.00	-1.2%	(3,702.22)	Met
2nd Subsequent Year (2017-18)	320,606.69	308,967.00	-3.6%	(11,639.69)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions increased based on current year revenue and expenture projections.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

¹Include 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: If First Interim (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) 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 Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		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):

Child Care Facilities Fund Loan	6		Unrestricted Resources Object 7439	126,000
TOTAL:				126,000

Type of Commitment (continued):	Prior Year (2014-15) Annual Payment (P & I)	Current Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	68,420	68,420	68,420	68,420

Other Long-term Commitments (continued):

Child Care Facilities Fund Loan	21,000	21,000	21,000	21,000
Total Annual Payments:	89,420	89,420	89,420	89,420
Has total annual payment increased over prior year (2014-15)?		No	No	No

S6B. Comparison of the 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 current 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

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	10,701,035.00	10,701,035.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,701,035.00	10,701,035.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2013	Jul 01, 2013

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2015-16)	684,994.00	684,994.00
1st Subsequent Year (2016-17)	684,994.00	684,994.00
2nd Subsequent Year (2017-18)	684,994.00	684,994.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2015-16)	680,916.27	548,187.75
1st Subsequent Year (2016-17)	680,916.27	548,187.75
2nd Subsequent Year (2017-18)	608,916.27	548,187.75
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2015-16)	666,801.00	666,801.00
1st Subsequent Year (2016-17)	666,801.00	666,801.00
2nd Subsequent Year (2017-18)	666,801.00	666,801.00
d. Number of retirees receiving OPEB benefits		
Current Year (2015-16)	66	66
1st Subsequent Year (2016-17)	66	66
2nd Subsequent Year (2017-18)	66	66

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

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

b. Amount contributed (funded) for self-insurance programs
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	46.2	56.3	55.3	54.3

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
6. Amount included for any tentative salary schedule increases			

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

- Are any new costs negotiated since first interim projections for prior year settlements included in the interim?
- If Yes, amount of new costs included in the interim and MYPs
- If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	94.2	110.4	109.0	109.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or
Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

Are any new costs negotiated since first interim for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	41.6	42.2	41.2	42.2

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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			

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- 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 and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- 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 the 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 select retirees (See S7 A Above) A8-CBO retirement effective December 31. Succeeding CBO started on October 1, 2015 for transition purposes.

End of County Office Second Interim Criteria and Standards Review

**TECHNICAL
REVIEW
CHECKS**

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Second Interim
2015-16 Projected Totals
Technical Review Checks

San Luis Obispo County Office of Education
County

San Luis Obispo

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-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).	<u>PASSED</u>

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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 resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.
PASSED

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

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

Checks Completed.

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Second Interim
2015-16 Actuals to Date
Technical Review Checks

San Luis Obispo County Office of Education
County

San Luis Obispo

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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>
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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).	<u>PASSED</u>

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

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GENERAL LEDGER CHECKS

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

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.