



SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION
LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2014-2015 First Interim Budget

Julian D. Crocker
County Superintendent of Schools

Board of Education:

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

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: December 11, 2014 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 budget adoption.		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 budget adoption.		
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	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 budget adoption.		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 budget adoption.		X
5a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
5b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 budget adoption 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 budget adoption 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 budget adoption 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 (2013-14) 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, 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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2014-15 Original Budget	2014-15 Board Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund	G	G	G	G
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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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	9,463,183.00	9,463,183.00	1,718,263.62	9,763,498.00	300,315.00	3.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,588.00	41,588.00	8,830.91	112,877.00	71,289.00	171.4%
4) Other Local Revenue		8600-8799	2,078,245.00	2,078,245.00	189,415.34	2,253,284.00	175,039.00	8.4%
5) TOTAL REVENUES			11,583,016.00	11,583,016.00	1,916,509.87	12,129,659.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,179,381.00	2,179,381.00	656,972.27	2,146,493.00	32,888.00	1.5%
2) Classified Salaries		2000-2999	3,516,517.00	3,516,517.00	1,114,433.75	3,606,756.00	(90,239.00)	-2.6%
3) Employee Benefits		3000-3999	1,963,810.00	1,963,810.00	481,264.82	1,884,135.00	79,675.00	4.1%
4) Books and Supplies		4000-4999	519,407.00	519,407.00	146,155.35	629,885.00	(110,478.00)	-21.3%
5) Services and Other Operating Expenditures		5000-5999	2,007,844.00	2,007,844.00	759,648.82	2,137,643.00	(129,799.00)	-6.5%
6) Capital Outlay		6000-6999	207,600.00	207,600.00	67,881.44	225,600.00	(18,000.00)	-8.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,461,660.00	3,461,660.00	0.00	3,530,067.00	(68,407.00)	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(742,976.00)	(742,976.00)	(6,656.36)	(854,757.00)	111,781.00	-15.0%
9) TOTAL EXPENDITURES			13,113,243.00	13,113,243.00	3,219,700.09	13,305,822.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,530,227.00)	(1,530,227.00)	(1,303,190.22)	(1,176,163.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
b) Transfers Out		7600-7629	348,579.00	348,579.00	0.00	378,984.00	(30,405.00)	-8.7%
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	(799,216.00)	(799,216.00)	(7,094.12)	(822,127.08)	(22,911.08)	2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,106,795.00)	(1,106,795.00)	(7,094.12)	(1,160,111.08)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,637,022.00)	(2,637,022.00)	(1,310,284.34)	(2,336,274.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	5,761,802.57	5,761,802.57		5,761,802.57	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			5,761,802.57	5,761,802.57		5,761,802.57		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			5,761,802.57	5,761,802.57		5,761,802.57		
2) Ending Balance, June 30 (E + F1e)								
			3,124,780.57	3,124,780.57		3,425,528.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		25,650.00		
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	1,379,364.22	1,379,364.22		1,921,147.00		
	2014-15 Excess Property Taxes	0000						
		9780	1,035,020.00					
	Possible Salary Settlements	0000						
		9780	340,000.00					
	Lottery Carryover	1100						
		9780	4,344.22					
	2014-15 Excess Property Taxes	0000		1,035,020.00				
		9780						
	Possible Salary Settlements	0000		340,000.00				
		9780						
	LOTTERY CARRYOVER	1100		4,344.22				
		9780						
	2014-15 Excess Property Taxes	0000				1,921,147.00		
		9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	1,193,113.40	1,193,113.40		1,275,671.00		
Unassigned/Unappropriated Amount								
		9790	552,302.95	552,302.95		203,060.49		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	809,691.00	809,691.00	(52,198.00)	816,785.00	7,094.00	0.9%
Education Protection Account State Aid - Current Year		8012	43,600.00	43,600.00	11,040.00	44,158.00	558.00	1.3%
State Aid - Prior Years		8019	600.00	600.00	0.00	600.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,865.00	134,865.00	0.00	134,340.00	(525.00)	-0.4%
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	17,205,360.00	17,205,360.00	1,277,604.48	17,729,233.00	523,873.00	3.0%
Unsecured Roll Taxes		8042	437,267.00	437,267.00	419,911.02	441,926.00	4,659.00	1.1%
Prior Years' Taxes		8043	(41,731.00)	(41,731.00)	(2,980.33)	(36,945.00)	4,786.00	-11.5%
Supplemental Taxes		8044	226,674.00	226,674.00	65,100.57	299,884.00	73,210.00	32.3%
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	37,565.00	37,565.00	0.00	43,452.00	5,887.00	15.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(214.12)	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,853,891.00	18,853,891.00	1,718,263.62	19,473,433.00	619,542.00	3.3%
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	(9,390,708.00)	(9,390,708.00)	0.00	(9,709,935.00)	(319,227.00)	3.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,463,183.00	9,463,183.00	1,718,263.62	9,763,498.00	300,315.00	3.2%
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						

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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, 3026-3205, 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								
Current Year	6355-6360	8311						
Prior Years	6355-6360	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	0.00	0.00	1,000.00	71,289.00	71,289.00	New
Lottery - Unrestricted and Instructional Materials		8560	28,688.00	28,688.00	7,216.68	28,688.00	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						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	12,900.00	12,900.00	614.23	12,900.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			41,588.00	41,588.00	8,830.91	112,877.00	71,289.00	171.4%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	150,000.00	150,000.00	0.00	159,239.00		
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	4,565.00	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	28,000.00	28,000.00	(71.13)	28,000.00	0.00	0.0%
Leases and Rentals		8650	61,486.00	61,486.00	6,407.00	88,797.00	27,311.00	44.4%
Interest		8660	5,000.00	5,000.00	4,053.93	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	255,699.00	255,699.00	30,554.92	306,825.00	51,126.00	20.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,118,376.00	1,118,376.00	82,172.64	1,149,879.00	31,503.00	2.8%
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	459,684.00	459,684.00	61,732.98	515,544.00	55,860.00	12.2%
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			2,078,245.00	2,078,245.00	189,415.34	2,253,284.00	175,039.00	8.4%
TOTAL, REVENUES			11,583,016.00	11,583,016.00	1,916,509.87	12,129,659.00	546,643.00	4.7%

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 Teachers' Salaries		1100	997,716.00	997,716.00	236,459.53	971,724.00	25,992.00	2.6%
Certificated Pupil Support Salaries		1200	38,394.00	38,394.00	20,956.06	79,185.00	(40,791.00)	-106.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,048,911.00	1,048,911.00	396,256.40	1,079,083.00	(30,172.00)	-2.9%
Other Certificated Salaries		1900	94,360.00	94,360.00	3,300.28	16,501.00	77,859.00	82.5%
TOTAL, CERTIFICATED SALARIES			2,179,381.00	2,179,381.00	656,972.27	2,146,493.00	32,888.00	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	88,686.00	88,686.00	20,360.92	89,493.00	(807.00)	-0.9%
Classified Support Salaries		2200	267,980.00	267,980.00	81,511.61	281,974.00	(13,994.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,243,400.00	1,243,400.00	385,943.17	1,142,965.00	100,435.00	8.1%
Clerical, Technical and Office Salaries		2400	1,677,267.00	1,677,267.00	562,188.92	1,771,503.00	(94,236.00)	-5.6%
Other Classified Salaries		2900	239,184.00	239,184.00	64,429.13	320,821.00	(81,637.00)	-34.1%
TOTAL, CLASSIFIED SALARIES			3,516,517.00	3,516,517.00	1,114,433.75	3,606,756.00	(90,239.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	172,598.00	172,598.00	54,904.64	184,299.00	(11,701.00)	-6.8%
PERS		3201-3202	445,396.00	445,396.00	132,554.29	411,470.00	33,926.00	7.6%
OASDI/Medicare/Alternative		3301-3302	83,811.00	83,811.00	24,376.03	79,867.00	3,944.00	4.7%
Health and Welfare Benefits		3401-3402	819,395.00	819,395.00	156,122.21	757,930.00	61,465.00	7.5%
Unemployment Insurance		3501-3502	8,811.00	8,811.00	1,780.22	8,735.00	76.00	0.9%
Workers' Compensation		3601-3602	225,384.00	225,384.00	69,080.38	226,441.00	(1,057.00)	-0.5%
OPEB, Allocated		3701-3702	208,415.00	208,415.00	42,447.05	215,393.00	(6,978.00)	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,963,810.00	1,963,810.00	481,264.82	1,884,135.00	79,675.00	4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	1,500.00	1,500.00	(1,500.00)	New
Books and Other Reference Materials		4200	200.00	200.00	121.92	200.00	0.00	0.0%
Materials and Supplies		4300	410,207.00	410,207.00	135,633.09	525,085.00	(114,878.00)	-28.0%
Noncapitalized Equipment		4400	44,000.00	44,000.00	7,958.52	38,100.00	5,900.00	13.4%
Food		4700	65,000.00	65,000.00	941.82	65,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			519,407.00	519,407.00	146,155.35	629,885.00	(110,478.00)	-21.3%
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	156,510.00	156,510.00	34,707.84	141,978.00	14,532.00	9.3%
Dues and Memberships		5300	51,065.00	51,065.00	47,997.85	57,702.00	(6,637.00)	-13.0%
Insurance		5400-5450	46,564.00	46,564.00	45,686.59	46,564.00	0.00	0.0%
Operations and Housekeeping Services		5500	219,500.00	219,500.00	61,136.67	232,860.00	(13,360.00)	-6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	147,930.00	147,930.00	53,910.03	154,096.00	(6,166.00)	-4.2%
Transfers of Direct Costs		5710	(20,327.00)	(20,327.00)	(2,685.95)	(29,926.00)	9,599.00	-47.2%
Transfers of Direct Costs - Interfund		5750	(2,626.00)	(2,626.00)	(999.15)	(2,626.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,309,462.00	1,309,462.00	501,757.23	1,434,275.00	(124,813.00)	-9.5%
Communications		5900	99,766.00	99,766.00	18,137.71	102,720.00	(2,954.00)	-3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,007,844.00	2,007,844.00	759,648.82	2,137,643.00	(129,799.00)	-6.5%

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	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	137,600.00	137,600.00	890.83	137,600.00	0.00	0.0%
Equipment Replacement		6500	70,000.00	70,000.00	66,990.61	88,000.00	(18,000.00)	-25.7%
TOTAL, CAPITAL OUTLAY			207,600.00	207,600.00	67,881.44	225,600.00	(18,000.00)	-8.7%
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	3,461,660.00	3,461,660.00	0.00	3,530,067.00	(68,407.00)	-2.0%
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)			3,461,660.00	3,461,660.00	0.00	3,530,067.00	(68,407.00)	-2.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(638,874.00)	(638,874.00)	(6,656.36)	(752,584.00)	113,710.00	-17.8%
Transfers of Indirect Costs - Interfund		7350	(104,102.00)	(104,102.00)	0.00	(102,173.00)	(1,929.00)	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(742,976.00)	(742,976.00)	(6,656.36)	(854,757.00)	111,781.00	-15.0%
TOTAL, EXPENDITURES			13,113,243.00	13,113,243.00	3,219,700.09	13,305,822.00	(192,579.00)	-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	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	348,579.00	348,579.00	0.00	378,984.00	(30,405.00)	-8.7%
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			348,579.00	348,579.00	0.00	378,984.00	(30,405.00)	-8.7%
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	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	(799,216.00)	(799,216.00)	(7,094.12)	(822,127.08)	(22,911.08)	2.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(799,216.00)	(799,216.00)	(7,094.12)	(822,127.08)	(22,911.08)	2.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,106,795.00)	(1,106,795.00)	(7,094.12)	(1,160,111.08)	(53,316.08)	4.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	475,524.00	475,524.00	0.00	415,967.00	(59,557.00)	-12.5%
2) Federal Revenue		8100-8299	2,631,951.00	2,631,951.00	903,131.73	2,646,692.00	14,741.00	0.6%
3) Other State Revenue		8300-8599	2,010,748.00	2,010,748.00	796,940.40	2,077,329.67	66,581.67	3.3%
4) Other Local Revenue		8600-8799	4,022,547.00	4,022,547.00	218,830.70	4,191,880.92	169,333.92	4.2%
5) TOTAL, REVENUES			9,140,770.00	9,140,770.00	1,918,902.83	9,331,869.59		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,919,121.00	2,919,121.00	782,646.05	2,953,524.00	(34,403.00)	-1.2%
2) Classified Salaries		2000-2999	2,286,482.00	2,286,482.00	663,489.02	2,283,371.00	3,111.00	0.1%
3) Employee Benefits		3000-3999	2,017,669.00	2,017,669.00	401,788.63	2,068,364.00	(50,695.00)	-2.5%
4) Books and Supplies		4000-4999	266,356.00	266,356.00	164,154.03	640,664.67	(374,308.67)	-140.5%
5) Services and Other Operating Expenditures		5000-5999	1,938,159.00	1,938,159.00	244,768.59	2,895,156.00	(956,997.00)	-49.4%
6) Capital Outlay		6000-6999	115,497.00	115,497.00	138,584.70	348,160.00	(232,663.00)	-201.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	199,288.00	199,288.00	100.00	224,769.00	(25,481.00)	-12.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	638,874.00	638,874.00	6,656.36	752,584.00	(113,710.00)	-17.8%
9) TOTAL, EXPENDITURES			10,381,446.00	10,381,446.00	2,402,187.38	12,166,592.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,240,676.00)	(1,240,676.00)	(483,284.55)	(2,834,723.08)		
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	799,216.00	799,216.00	7,094.12	822,127.08	22,911.08	2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			739,216.00	739,216.00	7,094.12	762,127.08		

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)			(501,460.00)	(501,460.00)	(476,190.43)	(2,072,596.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,288,401.66	3,288,401.66		3,288,401.66	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)								
			3,288,401.66	3,288,401.66		3,288,401.66		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			3,288,401.66	3,288,401.66		3,288,401.66		
2) Ending Balance, June 30 (E + F1e)								
			2,786,941.66	2,786,941.66		1,215,805.66		
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	2,786,942.25	2,786,942.25		1,215,807.10		
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	(0.59)	(0.59)		(1.44)		

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	475,524.00	475,524.00	0.00	415,967.00	(59,557.00)	-12.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			475,524.00	475,524.00	0.00	415,967.00	(59,557.00)	-12.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	47,070.00	47,070.00	0.00	47,070.00	0.00	0.0%
Special Education Discretionary Grants		8182	551,278.00	551,278.00	138,615.00	534,801.00	(16,477.00)	-3.0%
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	178,288.00	178,288.00	0.00	203,769.00	25,481.00	14.3%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,013,702.00	1,013,702.00	506,942.00	1,123,191.00	109,489.00	10.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	115,068.00	115,068.00	18,943.00	158,863.00	43,795.00	38.1%
NCLB: Title II, Part A, Teacher Quality	4035	8290	16,020.00	16,020.00	4,697.00	15,837.00	(183.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	16,950.00	16,950.00	30,728.00	17,700.00	750.00	4.4%
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, 3026-3205, 4036-4126, 4204, 5510	8290	2,924.00	2,924.00	19,112.00	34,031.00	31,107.00	1063.9%
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	690,651.00	690,651.00	184,094.73	511,430.00	(179,221.00)	-25.9%
TOTAL, FEDERAL REVENUE			2,631,951.00	2,631,951.00	903,131.73	2,646,692.00	14,741.00	0.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	721,910.00	721,910.00	0.00	734,854.67	12,944.67	1.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	519,747.00	519,747.00	261,846.00	519,747.00	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 Materials		8560	6,830.00	6,830.00	7,773.40	7,773.00	943.00	13.8%
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	37,500.00	37,500.00	0.00	84,351.00	46,851.00	124.9%
California Clean Energy Jobs Act	6230	8590	55,497.00	55,497.00	0.00	55,497.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	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	669,264.00	669,264.00	527,321.00	675,107.00	5,843.00	0.9%
TOTAL, OTHER STATE REVENUE			2,010,748.00	2,010,748.00	796,940.40	2,077,329.67	66,581.67	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	193,725.00	193,725.00	171,439.70	359,165.00	165,440.00	85.4%
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	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	177,609.00	177,609.00	47,391.00	181,502.92	3,893.92	2.2%
Tuition		8710	3,651,213.00	3,651,213.00	0.00	3,651,213.00	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			4,022,547.00	4,022,547.00	218,830.70	4,191,880.92	169,333.92	4.2%
TOTAL, REVENUES			9,140,770.00	9,140,770.00	1,918,902.83	9,331,869.59	191,099.59	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,539,055.00	1,539,055.00	418,323.82	1,632,199.00	(93,144.00)	-6.1%
Certificated Pupil Support Salaries		1200	192,533.00	192,533.00	44,593.06	174,778.00	17,755.00	9.2%
Certificated Supervisors' and Administrators' Salaries		1300	623,925.00	623,925.00	173,519.94	514,816.00	109,109.00	17.5%
Other Certificated Salaries		1900	563,608.00	563,608.00	146,209.23	631,731.00	(68,123.00)	-12.1%
TOTAL, CERTIFICATED SALARIES			2,919,121.00	2,919,121.00	782,646.05	2,953,524.00	(34,403.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	497,968.00	497,968.00	143,461.81	584,688.00	(86,720.00)	-17.4%
Classified Support Salaries		2200	437,899.00	437,899.00	155,871.35	463,726.00	(25,827.00)	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	171,091.00	171,091.00	67,317.98	176,102.00	(5,011.00)	-2.9%
Clerical, Technical and Office Salaries		2400	538,715.00	538,715.00	136,948.89	426,234.00	112,481.00	20.9%
Other Classified Salaries		2900	640,809.00	640,809.00	159,888.99	632,621.00	8,188.00	1.3%
TOTAL, CLASSIFIED SALARIES			2,286,482.00	2,286,482.00	663,489.02	2,283,371.00	3,111.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	221,837.00	221,837.00	64,624.53	250,423.00	(28,586.00)	-12.9%
PERS		3201-3202	258,531.00	258,531.00	76,969.00	275,197.00	(16,666.00)	-6.4%
OASDI/Medicare/Alternative		3301-3302	74,470.00	74,470.00	20,630.81	78,375.00	(3,905.00)	-5.2%
Health and Welfare Benefits		3401-3402	789,357.00	789,357.00	140,289.25	778,256.00	11,101.00	1.4%
Unemployment Insurance		3501-3502	2,788.00	2,788.00	686.72	2,836.00	(48.00)	-1.7%
Workers' Compensation		3601-3602	199,599.00	199,599.00	56,272.76	211,934.00	(12,335.00)	-6.2%
OPEB, Allocated		3701-3702	471,087.00	471,087.00	42,315.56	471,343.00	(256.00)	-0.1%
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			2,017,669.00	2,017,669.00	401,788.63	2,068,364.00	(50,695.00)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	46,830.00	46,830.00	33,938.12	73,691.00	(26,861.00)	-57.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	163,751.00	163,751.00	90,607.43	323,114.54	(159,363.54)	-97.3%
Noncapitalized Equipment		4400	55,775.00	55,775.00	39,608.48	243,859.13	(188,084.13)	-337.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			266,356.00	266,356.00	164,154.03	640,664.67	(374,308.67)	-140.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	773,212.00	773,212.00	0.00	755,803.00	17,409.00	2.3%
Travel and Conferences		5200	277,113.00	277,113.00	41,413.91	327,753.00	(50,640.00)	-18.3%
Dues and Memberships		5300	3,950.00	3,950.00	17,995.00	3,970.00	(20.00)	-0.5%
Insurance		5400-5450	2,363.00	2,363.00	4,105.48	4,163.00	(1,800.00)	-76.2%
Operations and Housekeeping Services		5500	100,500.00	100,500.00	19,125.65	102,000.00	(1,500.00)	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,076.00	119,076.00	81,968.97	167,266.00	(48,190.00)	-40.5%
Transfers of Direct Costs		5710	20,327.00	20,327.00	2,685.95	29,926.00	(9,599.00)	-47.2%
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	622,449.00	622,449.00	74,019.02	1,481,966.00	(859,517.00)	-138.1%
Communications		5900	19,169.00	19,169.00	3,454.61	22,309.00	(3,140.00)	-16.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,938,159.00	1,938,159.00	244,768.59	2,895,156.00	(956,997.00)	-49.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,497.00	55,497.00	138,584.70	244,452.00	(188,955.00)	-340.5%
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	60,000.00	60,000.00	0.00	53,708.00	6,292.00	10.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			115,497.00	115,497.00	138,584.70	348,160.00	(232,663.00)	-201.4%
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	178,288.00	178,288.00	0.00	203,769.00	(25,481.00)	-14.3%
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	100.00	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)			199,288.00	199,288.00	100.00	224,769.00	(25,481.00)	-12.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	638,874.00	638,874.00	6,656.36	752,584.00	(113,710.00)	-17.8%
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			638,874.00	638,874.00	6,656.36	752,584.00	(113,710.00)	-17.8%
TOTAL, EXPENDITURES			10,381,446.00	10,381,446.00	2,402,187.38	12,166,592.67	(1,785,146.67)	-17.2%

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)
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	799,216.00	799,216.00	7,094.12	822,127.08	22,911.08	2.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			799,216.00	799,216.00	7,094.12	822,127.08	22,911.08	2.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			739,216.00	739,216.00	7,094.12	762,127.08	(22,911.08)	3.1%

2014-15 First 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	9,938,707.00	9,938,707.00	1,718,263.62	10,179,465.00	240,758.00	2.4%
2) Federal Revenue		8100-8299	2,631,951.00	2,631,951.00	903,131.73	2,646,692.00	14,741.00	0.6%
3) Other State Revenue		8300-8599	2,052,336.00	2,052,336.00	805,771.31	2,190,206.67	137,870.67	6.7%
4) Other Local Revenue		8600-8799	6,100,792.00	6,100,792.00	408,246.04	6,445,164.92	344,372.92	5.6%
5) TOTAL, REVENUES			20,723,786.00	20,723,786.00	3,835,412.70	21,461,528.59		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,098,502.00	5,098,502.00	1,439,618.32	5,100,017.00	(1,515.00)	0.0%
2) Classified Salaries		2000-2999	5,802,999.00	5,802,999.00	1,777,922.77	5,890,127.00	(87,128.00)	-1.5%
3) Employee Benefits		3000-3999	3,981,479.00	3,981,479.00	883,053.45	3,952,499.00	28,980.00	0.7%
4) Books and Supplies		4000-4999	785,763.00	785,763.00	310,309.38	1,270,549.67	(484,786.67)	-61.7%
5) Services and Other Operating Expenditures		5000-5999	3,946,003.00	3,946,003.00	1,004,417.41	5,032,799.00	(1,086,796.00)	-27.5%
6) Capital Outlay		6000-6999	323,097.00	323,097.00	206,466.14	573,760.00	(250,663.00)	-77.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,660,948.00	3,660,948.00	100.00	3,754,836.00	(93,888.00)	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(104,102.00)	(104,102.00)	0.00	(102,173.00)	(1,929.00)	1.9%
9) TOTAL, EXPENDITURES			23,494,689.00	23,494,689.00	5,621,887.47	25,472,414.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,770,903.00)	(2,770,903.00)	(1,786,474.77)	(4,010,886.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
b) Transfers Out		7600-7629	408,579.00	408,579.00	0.00	438,984.00	(30,405.00)	-7.4%
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			(367,579.00)	(367,579.00)	0.00	(397,984.00)		

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)			(3,138,482.00)	(3,138,482.00)	(1,786,474.77)	(4,408,870.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	9,050,204.23	9,050,204.23		9,050,204.23	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)								
			9,050,204.23	9,050,204.23		9,050,204.23		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			9,050,204.23	9,050,204.23		9,050,204.23		
2) Ending Balance, June 30 (E + F1e)								
			5,911,722.23	5,911,722.23		4,641,334.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		25,650.00		
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	2,786,942.25	2,786,942.25		1,215,807.10		
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	1,379,364.22	1,379,364.22		1,921,147.00		
	0000	9780	1,035,020.00					
	0000	9780	340,000.00					
	1100	9780	4,344.22					
	0000	9780		1,035,020.00				
	0000	9780		340,000.00				
	1100	9780		4,344.22				
	0000	9780				1,921,147.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	1,193,113.40	1,193,113.40		1,275,671.00		
Unassigned/Unappropriated Amount								
		9790	552,302.36	552,302.36		203,059.05		

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	809,691.00	809,691.00	(52,198.00)	816,785.00	7,094.00	0.9%
Education Protection Account State Aid - Current Year		8012	43,600.00	43,600.00	11,040.00	44,158.00	558.00	1.3%
State Aid - Prior Years		8019	600.00	600.00	0.00	600.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,865.00	134,865.00	0.00	134,340.00	(525.00)	-0.4%
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	17,205,360.00	17,205,360.00	1,277,604.48	17,729,233.00	523,873.00	3.0%
Unsecured Roll Taxes		8042	437,267.00	437,267.00	419,911.02	441,926.00	4,659.00	1.1%
Prior Years' Taxes		8043	(41,731.00)	(41,731.00)	(2,980.33)	(36,945.00)	4,786.00	-11.5%
Supplemental Taxes		8044	226,674.00	226,674.00	65,100.57	299,884.00	73,210.00	32.3%
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	37,565.00	37,565.00	0.00	43,452.00	5,887.00	15.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(214.12)	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,853,891.00	18,853,891.00	1,718,263.62	19,473,433.00	619,542.00	3.3%
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	(8,915,184.00)	(8,915,184.00)	0.00	(9,293,968.00)	(378,784.00)	4.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,938,707.00	9,938,707.00	1,718,263.62	10,179,465.00	240,758.00	2.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	47,070.00	47,070.00	0.00	47,070.00	0.00	0.0%
Special Education Discretionary Grants		8182	551,278.00	551,278.00	138,615.00	534,801.00	(16,477.00)	-3.0%
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	178,288.00	178,288.00	0.00	203,769.00	25,481.00	14.3%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,013,702.00	1,013,702.00	506,942.00	1,123,191.00	109,489.00	10.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	115,068.00	115,068.00	18,943.00	158,863.00	43,795.00	38.1%
NCLB: Title II, Part A, Teacher Quality	4035	8290	16,020.00	16,020.00	4,697.00	15,837.00	(183.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	16,950.00	16,950.00	30,728.00	17,700.00	750.00	4.4%
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, 3026-3205, 4036-4126, 4204, 5510	8290	2,924.00	2,924.00	19,112.00	34,031.00	31,107.00	1063.9%
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	690,651.00	690,651.00	184,094.73	511,430.00	(179,221.00)	-25.9%
TOTAL, FEDERAL REVENUE			2,631,951.00	2,631,951.00	903,131.73	2,646,692.00	14,741.00	0.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	721,910.00	721,910.00	0.00	734,854.67	12,944.67	1.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	519,747.00	519,747.00	261,846.00	519,747.00	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	1,000.00	71,289.00	71,289.00	New
Lottery - Unrestricted and Instructional Materi		8560	35,518.00	35,518.00	14,990.08	36,461.00	943.00	2.7%
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	37,500.00	37,500.00	0.00	84,351.00	46,851.00	124.9%
California Clean Energy Jobs Act	6230	8590	55,497.00	55,497.00	0.00	55,497.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	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	682,164.00	682,164.00	527,935.23	688,007.00	5,843.00	0.9%
TOTAL, OTHER STATE REVENUE			2,052,336.00	2,052,336.00	805,771.31	2,190,206.67	137,870.67	6.7%

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)
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	150,000.00	150,000.00	0.00	159,239.00	9,239.00	6.2%
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	4,565.00	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	28,000.00	28,000.00	(71.13)	28,000.00	0.00	0.0%
Leases and Rentals		8650	61,486.00	61,486.00	6,407.00	88,797.00	27,311.00	44.4%
Interest		8660	5,000.00	5,000.00	4,053.93	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	449,424.00	449,424.00	201,994.62	665,990.00	216,566.00	48.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,118,376.00	1,118,376.00	82,172.64	1,149,879.00	31,503.00	2.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	637,293.00	637,293.00	109,123.98	697,046.92	59,753.92	9.4%
Tuition		8710	3,651,213.00	3,651,213.00	0.00	3,651,213.00	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			6,100,792.00	6,100,792.00	408,246.04	6,445,164.92	344,372.92	5.6%
TOTAL, REVENUES			20,723,786.00	20,723,786.00	3,835,412.70	21,461,528.59	737,742.59	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,536,771.00	2,536,771.00	654,783.35	2,603,923.00	(67,152.00)	-2.6%
Certificated Pupil Support Salaries		1200	230,927.00	230,927.00	65,549.12	253,963.00	(23,036.00)	-10.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,672,836.00	1,672,836.00	569,776.34	1,593,899.00	78,937.00	4.7%
Other Certificated Salaries		1900	657,968.00	657,968.00	149,509.51	648,232.00	9,736.00	1.5%
TOTAL, CERTIFICATED SALARIES			5,098,502.00	5,098,502.00	1,439,618.32	5,100,017.00	(1,515.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	586,654.00	586,654.00	163,822.73	674,181.00	(87,527.00)	-14.9%
Classified Support Salaries		2200	705,879.00	705,879.00	237,382.96	745,700.00	(39,821.00)	-5.6%
Classified Supervisors' and Administrators' Salaries		2300	1,414,491.00	1,414,491.00	453,261.15	1,319,067.00	95,424.00	6.7%
Clerical, Technical and Office Salaries		2400	2,215,982.00	2,215,982.00	699,137.81	2,197,737.00	18,245.00	0.8%
Other Classified Salaries		2900	879,993.00	879,993.00	224,318.12	953,442.00	(73,449.00)	-8.3%
TOTAL, CLASSIFIED SALARIES			5,802,999.00	5,802,999.00	1,777,922.77	5,890,127.00	(87,128.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	394,435.00	394,435.00	119,529.17	434,722.00	(40,287.00)	-10.2%
PERS		3201-3202	703,927.00	703,927.00	209,523.29	686,667.00	17,260.00	2.5%
OASDI/Medicare/Alternative		3301-3302	158,281.00	158,281.00	45,006.84	158,242.00	39.00	0.0%
Health and Welfare Benefits		3401-3402	1,608,752.00	1,608,752.00	296,411.46	1,536,186.00	72,566.00	4.5%
Unemployment Insurance		3501-3502	11,599.00	11,599.00	2,466.94	11,571.00	28.00	0.2%
Workers' Compensation		3601-3602	424,983.00	424,983.00	125,353.14	438,375.00	(13,392.00)	-3.2%
OPEB, Allocated		3701-3702	679,502.00	679,502.00	84,762.61	686,736.00	(7,234.00)	-1.1%
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			3,981,479.00	3,981,479.00	883,053.45	3,952,499.00	28,980.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	46,830.00	46,830.00	35,438.12	75,191.00	(28,361.00)	-60.6%
Books and Other Reference Materials		4200	200.00	200.00	121.92	200.00	0.00	0.0%
Materials and Supplies		4300	573,958.00	573,958.00	226,240.52	848,199.54	(274,241.54)	-47.8%
Noncapitalized Equipment		4400	99,775.00	99,775.00	47,567.00	281,959.13	(182,184.13)	-182.6%
Food		4700	65,000.00	65,000.00	941.82	65,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			785,763.00	785,763.00	310,309.38	1,270,549.67	(484,786.67)	-61.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	773,212.00	773,212.00	0.00	755,803.00	17,409.00	2.3%
Travel and Conferences		5200	433,623.00	433,623.00	76,121.75	469,731.00	(36,108.00)	-8.3%
Dues and Memberships		5300	55,015.00	55,015.00	65,992.85	61,672.00	(6,657.00)	-12.1%
Insurance		5400-5450	48,927.00	48,927.00	49,792.07	50,727.00	(1,800.00)	-3.7%
Operations and Housekeeping Services		5500	320,000.00	320,000.00	80,262.32	334,860.00	(14,860.00)	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	267,006.00	267,006.00	135,879.00	321,362.00	(54,356.00)	-20.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,626.00)	(2,626.00)	(999.15)	(2,626.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,931,911.00	1,931,911.00	575,776.25	2,916,241.00	(984,330.00)	-51.0%
Communications		5900	118,935.00	118,935.00	21,592.32	125,029.00	(6,094.00)	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,946,003.00	3,946,003.00	1,004,417.41	5,032,799.00	(1,086,796.00)	-27.5%

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	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,497.00	55,497.00	138,584.70	244,452.00	(188,955.00)	-340.5%
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	197,600.00	197,600.00	890.83	191,308.00	6,292.00	3.2%
Equipment Replacement		6500	70,000.00	70,000.00	66,990.61	88,000.00	(18,000.00)	-25.7%
TOTAL, CAPITAL OUTLAY			323,097.00	323,097.00	206,466.14	573,760.00	(250,663.00)	-77.6%
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	178,288.00	178,288.00	0.00	203,769.00	(25,481.00)	-14.3%
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	3,461,660.00	3,461,660.00	100.00	3,530,067.00	(68,407.00)	-2.0%
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)			3,660,948.00	3,660,948.00	100.00	3,754,836.00	(93,888.00)	-2.6%
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	(104,102.00)	(104,102.00)	0.00	(102,173.00)	(1,929.00)	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(104,102.00)	(104,102.00)	0.00	(102,173.00)	(1,929.00)	1.9%
TOTAL, EXPENDITURES			23,494,689.00	23,494,689.00	5,621,887.47	25,472,414.67	(1,977,725.67)	-8.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	348,579.00	348,579.00	0.00	378,984.00	(30,405.00)	-8.7%
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			408,579.00	408,579.00	0.00	438,984.00	(30,405.00)	-7.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(367,579.00)	(367,579.00)	0.00	(397,984.00)	30,405.00	8.3%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
5810	Other Restricted Federal	0.07
6300	Lottery: Instructional Materials	942.66
6500	Special Education	36,433.41
6512	Special Ed: Mental Health Services	13,252.99
9010	Other Restricted Local	1,165,177.97
Total, Restricted Balance		<u>1,215,807.10</u>

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 ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	25.00	25.00	31.40	31.40	6.40	26%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	193.00	193.00	148.10	148.10	(44.90)	-23%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	218.00	218.00	179.50	179.50	(38.50)	-18%
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	50.00	50.00	50.00	50.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	9.32	9.32	9.32	9.32	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. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	59.32	59.32	59.32	59.32	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	277.32	277.32	238.82	238.82	(38.50)	-14%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	32,636.64	32,636.64	32,934.83	32,934.83	298.19	1%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,770,014.00	4,770,014.00	4,770,014.00	4,770,014.00	4,770,014.00	4,770,014.00	4,770,014.00	4,568,604.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							201,410.00	
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	201,410.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(201,410.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	(201,410.00)	0.00
F. ENDING CASH (A + E)		4,770,014.00	4,770,014.00	4,770,014.00	4,770,014.00	4,770,014.00	4,770,014.00	4,568,604.00	4,568,604.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	4,568,604.00	4,568,604.00	4,568,604.00	4,568,604.00				
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH								
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes						861,543.00	861,543.00	861,543.00
Miscellaneous Funds						18,611,890.00	18,611,890.00	18,611,890.00
Federal Revenue						(9,293,968.00)	(9,293,968.00)	(9,293,968.00)
Other State Revenue						2,646,692.00	2,646,692.00	2,646,692.00
Other Local Revenue						2,190,206.67	2,190,206.67	2,190,206.67
Interfund Transfers In						6,445,164.92	6,445,164.92	6,445,164.92
All Other Financing Sources						41,000.00	41,000.00	41,000.00
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	21,502,528.59	21,502,528.59	21,502,528.59
C. DISBURSEMENTS								
Certificated Salaries						5,100,017.00	5,100,017.00	5,100,017.00
Classified Salaries						5,890,127.00	5,890,127.00	5,890,127.00
Employee Benefits						3,952,499.00	3,952,499.00	3,952,499.00
Books and Supplies						1,270,549.67	1,270,549.67	1,270,549.67
Services						5,032,799.00	5,032,799.00	5,032,799.00
Capital Outlay						573,760.00	573,760.00	573,760.00
Other Outgo						3,652,663.00	3,652,663.00	3,652,663.00
Interfund Transfers Out						438,984.00	438,984.00	438,984.00
All Other Financing Uses						0.00	0.00	0.00
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	25,911,398.67	25,911,398.67	25,911,398.67
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable						3,000,000.00	3,000,000.00	
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	
Liabilities and Deferred Inflows								
Accounts Payable						(2,277,562.00)	(2,277,562.00)	
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	(2,277,562.00)	(2,277,562.00)	
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	5,277,562.00	5,277,562.00	
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	868,691.92	868,691.92	(4,408,870.08)
F. ENDING CASH (A + E)	4,568,604.00	4,568,604.00	4,568,604.00	4,568,604.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							5,437,295.92	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,626.00)	0.00	(102,173.00)				
Other Sources/Uses Detail					41,000.00	438,984.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,626.00	0.00	102,173.00	0.00				
Other Sources/Uses Detail					378,984.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	600.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	33,400.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	5,000.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	2,000.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2014-15 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,626.00	(2,626.00)	102,173.00	(102,173.00)	479,984.00	479,984.00		

**San Luis Obispo County Office of Education
2014-15 First Interim Budget Revision
Assumptions for Multiyear Projection**

For the multi-year projections, revenues are calculated using the Local Control Funding Formula. The revenue projections assume the following:

- Full implementation of LCFF in 2014-15
- COLA increase of 2.19% in 2015-16 (*see Attachment B*) and 2.14% in 2015-16 (*see Attachment C*).
- Reduction of 14.74 ADA (10% decrease) for Community School in 2015-16 and an additional reduction of 13.33 ADA (10% decrease) in 2016-17. The decrease in revenues due to declining enrollment in fiscal years 2015-16 and 2016-17 is (\$177,999) and (\$164,999) respectively.
- No increase or reduction projected for county-wide ADA
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status for both years and will continue to receive guaranteed minimum state aid of \$816,785.

Other changes to revenues include:

- Projected reduction of lottery funds, both restricted and unrestricted, as the result of declining Community School ADA.
- Reduction of \$22,543 in 2015-16 for one-time unrestricted mandated funding received in 2014-15.
- 5% projected increase to revenues received for county-operated special education classes in 2015-16 and 2016-17.
- Increase contributions to restricted programs to cover step and column and other program expenditures

The expenditure projections include the following:

- Decrease to salary and benefits in fiscal years 2015-16 & 2016-17 based on current staffing
- Decrease expenditures for books and supplies in 2015-16 to reflect reduction of unrestricted and restricted Lottery funds due to declining enrollment.
- Reduce unrestricted capital expenditures in 2015-16 to reflect one-time 2014-15 expenses by \$18,000 for MOT vehicle, and \$75,000 for equipment in the board room and Rancho El Chorro, and other capital expenses. Further reductions are reflected in 2016-17 for planned capital expenditures in 2015-16.
- Expenditures are reduced in 2015-16 for carryover funding by \$70,273 for Common Core, and \$14,232 for EIA. The restricted expenditures are projected to be reduced by the carryover amounts that are spent on one-time items.
- Expenditures in object 58xx are reduced in 2015-16 by \$ 101, 080 to reflect 50% decrease in county-wide Teacher Induction Program (TIP, formerly BTSA) allocations. Fiscal Year 2016-17 reflects an additional 50% decrease in county wide TIP allocations.
- Expenditures in Object 7299 have been increased to reflect prior year excess property taxes budgeted in the amount of \$1,921,147 for 2015-16 and \$ 2,010,111 for 2016-17.
- Step and column costs are projected, but there is no budget for cost-of-living increases for salaries and benefits. Health and Welfare Expenditures have been increased to reflect legislated increases to both PERS and STRS in 2015-16 and 2016-17.
- Extensive expenditure cuts in 2015-16 and moderate expenditure cuts in 2016-17 are necessary in order to offset declining enrollment ADA in student programs. Projected Staffing will be realigned based on student/teacher ratios. Reductions to Certificated and Classified staff are projected based on current student enrollment.

Additional cuts to material and supplies, and other services budgets are projected in order to offset declining enrollment within student programs. In order for SLOCOE to meet its financial obligations for the current and two subsequent fiscal years, and expenditure reduction plan is being developed for the 2015-16 and 2016-17 fiscal years. It is imperative that expenditure reductions are implemented in order to offset the loss of revenues due to declining enrollment. Required expenditure reductions are estimated at (\$500,000) for 2015-16 and additional cuts of (\$390,000) in 2016-17.

Current-year excess property taxes are assigned in the fund balance and returned to the County Tax Assessors in the subsequent year. Assigned excess property taxes for 2015-16 and 2016-17 are \$2,010,111.

To be in compliance with the Criteria and Standards for Fiscal Solvency adopted by the State Board of Education, and as directed by the County Board of Education, the County Office must maintain a Reserve for Economic Uncertainties of 5% in the general fund ending balance to safeguard the County Office's financial stability. The 2014-15 Interim Report certifies that SLOCOE can meet the 5% Reserve for Economic Uncertainties for the current fiscal year, and each of two subsequent years, provided expenditure reductions are made.

Enter County Code :

Countywide ADA :

County Name :

SAN LUIS OBISPO

Districts :

1st Interim with revised CS ADA (mj) and P1 Taxes (MA)

LCFF GRANT SELECTION FOR FISCAL YEAR 2015-16

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 72.15	30,000.00	\$ 2,164,500	
30,000 60,000	\$ 61.84	2,934.83	\$ 181,490	
60,000 140,000	\$ 51.53	-	\$ -	
140,000 "+"	\$ 41.22	-	\$ -	
				\$ 2,345,990

District Section

\$ 112,663.45 10 districts \$ 1,126,635

Base Section

\$ 675,981.74 \$ 675,982

County Operations Grant Total

\$ 4,148,606

[A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 11,562.21	<input type="text" value="133.36"/>	\$ 1,541,959	
Supplemental (35%)	\$ 4,046.77			
Estimated ELL / FRM %	<input type="text" value="85.00%"/>	113.36	\$ 458,733	
Concentration	35.00%	46.68	\$ 188,890	
				\$ 2,189,582

Court School Grant

Base Grant	\$ 11,562.21	<input type="text" value="31.40"/>	\$ 363,053	
Supplemental (35%)	\$ 4,046.77			
Estimated ELL / FRM %	100.00%	31.40	\$ 127,069	
Concentration	50.00%	15.70	\$ 63,534	
				\$ 553,656

Pupil Driven Grants Total

\$ 2,743,238

[B]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="\$ 2,010,111"/>	[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

\$ 7,708,629

[R] = [K + Q]

1st Interim with revised CS ADA (mj) and P1 Taxes (MA)
 LCFF GRANT SELECTION FOR FISCAL YEAR 2015-16

LCFF Calculation	
Operations	4,148,606.13
JC/CS	2,743,238.12
Target (total of the two)	6,891,844.25
Guaranteed Minimum State Aid (8011)	816,785.00
Total LCFF funding (80XX)	7,708,629.25

< this piece offsets to property taxes
 < only rec'd while COE is in excess property tax status

Taxes (8020-8089 obj)	18,611,890
Prior Yr Excess Taxes	0
Total Taxes	18,611,890
Special Education Taxes Ratio	0.521706
Special Education Taxes (8097 Obj)	9,709,935
Other Tax Revenue	8,901,955
State Aid Portion (Excess Taxes)	(2,010,111)

Include BOTH SLO & Monterey Taxes (ONLY Pannual from SLO includes Monterey tax amts) ALSO INCLUDE ERAF
 < in future years, this will be zero
 < fixed number, does not change
Enter in object 8097 has a negative revenue (credit in budget)
 < offset to property taxes = LCFF funding (without guarantee) less other tax rev

Amount to reserve in FB for future sweep **2,010,111** **RESERVED IN CURRENT YEAR FUND BALANCE**
 (BUDGET TO 72XX TRANSFER IN SUBSEQUENT YEAR)

Total 80XX Unrestricted	
Object 8011 min guarantee state aid	816,785
8021 - 8049	18,611,890
8097	(9,709,935)
Subtotal 80XX unrestricted	9,718,740
Object 8012/Resource 1400 EPA	44,158
Total 80XX Unrestricted	\$ 9,762,898

Property Taxes (not including excess property taxes) **19,472,833 01CS 2C**

72XX Sweep of PY taxes \$ 1,921,147 01-0000-0-7299-0000-9200-000-0000-9500

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

1st Interim with revised CS ADA (mj) and P1 Taxes (MA)

LCFF Grant Section FOR FISCAL YEAR 2016-17

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 73.69	30,000.00	\$ 2,210,700	
30,000 60,000	\$ 63.16	2,934.83	\$ 185,364	
60,000 140,000	\$ 51.51	-	\$ -	
140,000 "+"	\$ 41.20	-	\$ -	
				\$ 2,396,064

District Section

\$ 112,663.45 10 districts \$ 1,126,635

Base Section

\$ 675,981.74 \$ 675,982

County Operations Grant Total

\$ 4,198,680 [A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 11,809.64	<input type="text" value="120.03"/>	\$ 1,417,461	
Supplemental (35%)	\$ 4,133.37			
Estimated ELL / FRM %	<input type="text" value="85.00%"/>	102.02	\$ 421,694	
Concentration	35.00%	42.01	\$ 173,639	
				\$ 2,012,795
Court School Grant				
Base Grant	\$ 11,809.64	<input type="text" value="31.40"/>	\$ 370,823	
Supplemental (35%)	\$ 4,133.37			
Estimated ELL / FRM %	100.00%	31.40	\$ 129,788	
Concentration	50.00%	15.70	\$ 64,894	
				\$ 565,504
Pupil Driven Grants Total				\$ 2,578,299 [B]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="2,124,976"/>	[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		\$ 7,593,764	[R] = [K + Q]

1st Interim with revised CS ADA (mj) and P1 Taxes (MA)
 LCFF Grant Section FOR FISCAL YEAR 2016-17

LCFF Calculation

Operations	4,198,680.10
JC/CS	2,578,299.16
Target (total of the two)	6,776,979.26
Guaranteed Minimum State Aid (8011)	816,785.00
Total LCFF funding (80XX)	7,593,764.26

< this piece offsets to property taxes

< only rec'd while COE is in excess property tax status

Include BOTH SLO & Monterey Taxes (ONLY Pannual from SLO includes

Monterey tax amts) ALSO INCLUDE ERAF

< in future years, this will be zero

< fixed number, does not change

Enter in object 8097 has a negative revenue (credit in budget)

Taxes (8020-8089 obj)	18,611,890
Prior Yr Excess Taxes	0
Total Taxes	18,611,890
Special Education Taxes Ratio	0.521706
Special Education Taxes (8097 Obj)	9,709,935
Other Tax Revenue	8,901,955
State Aid Portion (Excess Taxes)	(2,124,976)

< offset to property taxes = LCFF funding (without guarantee) less other tax rev

Amount to reserve in FB for future sweep **2,124,976** (subsequent years 7XXX number)

Total 80XX Unrestricted

Object 8011 min guarantee state aid	809,691
8021 - 8049	18,611,890
8097	(9,709,935)
Subtotal 80XX unrestricted	9,711,646
Object 8012/Resource 1400 EPA	44,158
Total 80XX Unrestricted	\$ 9,755,804

19,465,739 01CS 2C

72XX Sweep of PY taxes \$

2,010,111 ~~01-0000-0-7299-0000-9200-000-0000-9500~~

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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)						
		32,934.83	0.00%	32,934.83	0.00%	32,934.83
(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	9,763,498.00	-0.01%	9,762,898.00	-0.07%	9,755,804.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	112,877.00	-65.70%	38,718.00	-6.72%	36,118.00
4. Other Local Revenues	8600-8799	2,253,284.00	0.00%	2,253,284.00	0.00%	2,253,284.00
5. Other Financing Sources						
a. Transfers In	8900-8929	41,000.00	0.00%	41,000.00	0.00%	41,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(822,127.08)	5.82%	(870,000.00)	3.45%	(900,000.00)
6. Total (Sum lines A1 thru A5c)		11,348,531.92	-1.08%	11,225,900.00	-0.35%	11,186,206.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,146,493.00		1,826,493.00
b. Step & Column Adjustment				30,000.00		30,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(350,000.00)		(165,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,146,493.00	-14.91%	1,826,493.00	-7.39%	1,691,493.00
2. Classified Salaries						
a. Base Salaries				3,606,756.00		3,537,958.00
b. Step & Column Adjustment				31,202.00		31,573.38
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,606,756.00	-1.91%	3,537,958.00	0.89%	3,569,531.38
3. Employee Benefits	3000-3999	1,884,135.00	-2.71%	1,833,000.00	3.85%	1,903,500.00
4. Books and Supplies	4000-4999	629,885.00	-19.53%	506,896.50	-6.29%	475,000.00
5. Services and Other Operating Expenditures	5000-5999	2,137,643.00	-10.71%	1,908,761.00	0.21%	1,912,681.00
6. Capital Outlay	6000-6999	225,600.00	-56.74%	97,600.00	-15.37%	82,600.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,530,067.00	-45.58%	1,921,147.00	4.63%	2,010,111.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(854,757.00)	-26.88%	(625,000.00)	-20.00%	(500,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	378,984.00	0.00%	378,984.00	0.00%	378,984.00
b. Other Uses	7630-7699	0.00	0.00%	(100,000.00)	25.00%	(125,000.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,684,806.00	-17.53%	11,285,839.50	1.00%	11,398,900.38
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,336,274.08)		(59,939.50)		(212,694.38)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,761,802.57		3,425,528.49		3,365,588.99
2. Ending Fund Balance (Sum lines C and D1)		3,425,528.49		3,365,588.99		3,152,894.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,650.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,921,147.00		2,010,111.00		2,010,111.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,275,671.00		1,143,740.00		1,138,339.00
2. Unassigned/Unappropriated	9790	203,060.49		211,737.99		4,444.61
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,425,528.49		3,365,588.99		3,152,894.61

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	1,275,671.00		1,143,740.00		1,138,339.00
c. Unassigned/Unappropriated	9790	203,060.49		211,737.99		4,444.61
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,478,731.49		1,355,477.99		1,142,783.61
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.						
ADD COLA-DECREASE ADA						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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 Af, 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	415,967.00	0.00%	415,967.00	0.00%	415,967.00
2. Federal Revenues	8100-8299	2,646,692.00	-0.84%	2,624,423.00	0.00%	2,624,423.00
3. Other State Revenues	8300-8599	2,077,329.67	5.00%	2,181,196.15	5.00%	2,290,255.96
4. Other Local Revenues	8600-8799	4,191,880.92	9.14%	4,575,000.00	8.20%	4,950,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	822,127.08	5.82%	870,000.00	3.45%	900,000.00
6. Total (Sum lines A1 thru A5c)		10,153,996.67	5.05%	10,666,586.15	4.82%	11,180,645.96
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,953,524.00		2,998,524.00
b. Step & Column Adjustment				45,000.00		45,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,953,524.00	1.52%	2,998,524.00	1.50%	3,043,524.00
2. Classified Salaries						
a. Base Salaries				2,283,371.00		2,275,868.00
b. Step & Column Adjustment				36,000.00		35,000.00
c. Cost-of-Living Adjustment				(43,503.00)		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,283,371.00	-0.33%	2,275,868.00	1.54%	2,310,868.00
3. Employee Benefits	3000-3999	2,068,364.00	2.01%	2,110,000.00	2.37%	2,160,000.00
4. Books and Supplies	4000-4999	640,664.67	-16.14%	537,292.67	-15.00%	456,698.77
5. Services and Other Operating Expenditures	5000-5999	2,895,156.00	-3.38%	2,797,287.00	-3.57%	2,697,287.00
6. Capital Outlay	6000-6999	348,160.00	-75.59%	85,000.00	-53.52%	39,509.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	224,769.00	-11.02%	200,000.00	0.00%	200,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	752,584.00	-30.24%	525,000.00	-23.81%	400,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,226,592.67	-5.22%	11,588,971.67	-1.91%	11,367,886.77
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,072,596.00)		(922,385.52)		(187,240.81)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,288,401.66		1,215,805.66		293,420.14
2. Ending Fund Balance (Sum lines C and D1)		1,215,805.66		293,420.14		106,179.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,215,807.10		293,420.14		106,179.33
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	(1.44)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,215,805.66		293,420.14		106,179.33

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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)						
		32,934.83	0.00%	32,934.83	0.00%	32,934.83
(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	10,179,465.00	-0.01%	10,178,865.00	-0.07%	10,171,771.00
2. Federal Revenues	8100-8299	2,646,692.00	-0.84%	2,624,423.00	0.00%	2,624,423.00
3. Other State Revenues	8300-8599	2,190,206.67	1.36%	2,219,914.15	4.80%	2,326,373.96
4. Other Local Revenues	8600-8799	6,445,164.92	5.94%	6,828,284.00	5.49%	7,203,284.00
5. Other Financing Sources						
a. Transfers In	8900-8929	41,000.00	0.00%	41,000.00	0.00%	41,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		21,502,528.59	1.81%	21,892,486.15	2.17%	22,366,851.96
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,100,017.00		4,825,017.00
b. Step & Column Adjustment				75,000.00		75,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(350,000.00)		(165,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,100,017.00	-5.39%	4,825,017.00	-1.87%	4,735,017.00
2. Classified Salaries						
a. Base Salaries				5,890,127.00		5,813,826.00
b. Step & Column Adjustment				67,202.00		66,573.38
c. Cost-of-Living Adjustment				(43,503.00)		0.00
d. Other Adjustments				(100,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,890,127.00	-1.30%	5,813,826.00	1.15%	5,880,399.38
3. Employee Benefits	3000-3999	3,952,499.00	-0.24%	3,943,000.00	3.06%	4,063,500.00
4. Books and Supplies	4000-4999	1,270,549.67	-17.82%	1,044,189.17	-10.77%	931,698.77
5. Services and Other Operating Expenditures	5000-5999	5,032,799.00	-6.49%	4,706,048.00	-2.04%	4,609,968.00
6. Capital Outlay	6000-6999	573,760.00	-68.17%	182,600.00	-33.13%	122,109.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,754,836.00	-43.51%	2,121,147.00	4.19%	2,210,111.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,173.00)	-2.13%	(100,000.00)	0.00%	(100,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	438,984.00	0.00%	438,984.00	0.00%	438,984.00
b. Other Uses	7630-7699	0.00	0.00%	(100,000.00)	25.00%	(125,000.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,911,398.67	-11.72%	22,874,811.17	-0.47%	22,766,787.15
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,408,870.08)		(982,325.02)		(399,935.19)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,050,204.23		4,641,334.15		3,659,009.13
2. Ending Fund Balance (Sum lines C and D1)		4,641,334.15		3,659,009.13		3,259,073.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,650.00		0.00		0.00
b. Restricted	9740	1,215,807.10		293,420.14		106,179.33
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,921,147.00		2,010,111.00		2,010,111.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,275,671.00		1,143,740.00		1,138,339.00
2. Unassigned/Unappropriated	9790	203,059.05		211,737.99		4,444.61
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,641,334.15		3,659,009.13		3,259,073.94

Yellow: Reserve For Economic Uncertainties
Green: Current Year Excess Tax

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 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	1,275,671.00		1,143,740.00		1,138,339.00
c. Unassigned/Unappropriated	9790	203,060.49		211,737.99		4,444.61
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.44)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,478,730.05		1,355,477.99		1,142,783.61
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.71%		5.93%		5.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	San Luis Obispo County SELPA					
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)						
		15,357,544.00		15,259,429.00		15,259,429.00
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)						
		25,911,398.67		22,874,811.17		22,766,787.15
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,911,398.67		22,874,811.17		22,766,787.15
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)		25,911,398.67		22,874,811.17		22,766,787.15
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)		777,341.96		686,244.34		683,003.61
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		576,000.00		576,000.00		576,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		777,341.96		686,244.34		683,003.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County Program ADA (Form A/AI, Line B1e)				
Current Year (2014-15)	218.00	179.50	-17.7%	Not Met
1st Subsequent Year (2015-16)	218.00	179.50	-17.7%	Not Met
2nd Subsequent Year (2016-17)	218.00	179.50	-17.7%	Not Met
District Funded County Program ADA (Form A/AI, Line B2f)				
Current Year (2014-15)	59.32	59.32	0.0%	Met
1st Subsequent Year (2015-16)	60.00	59.32	-1.1%	Met
2nd Subsequent Year (2016-17)	60.00	59.32	-1.1%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2014-15)	32,636.64	32,934.83	0.9%	Met
1st Subsequent Year (2015-16)	32,636.64	32,934.83	0.9%	Met
2nd Subsequent Year (2016-17)	32,636.64	32,934.83	0.9%	Met
Charter School County Program ADA (Form A/AI, Line C2e)				
Current Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

ADA PROJECTIONS DECREASED BASED ON ACTUAL 2014-15 ENROLLMENT AND DECLINING ADA TREND

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 budget adoption.

County Office LCFF Revenue Standard Percentage Range:

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

This criterion is disabled for county offices of education during transition to full LCFF implementation.

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

This criterion is disabled for county offices of education during transition to full LCFF implementation.

3. CRITERION: Salaries and Benefits

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

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: -5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2014-15)	14,882,980.00	14,942,643.00	0.4%	Met
1st Subsequent Year (2015-16)	15,128,085.40	14,581,843.00	-3.6%	Met
2nd Subsequent Year (2016-17)	15,392,963.88	14,678,916.38	-4.6%	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 budget adoption 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 budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First 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 (2014-15)	2,631,951.00	2,646,692.00	0.6%	No
1st Subsequent Year (2015-16)	2,564,844.00	2,624,423.00	2.3%	No
2nd Subsequent Year (2016-17)	2,564,844.00	2,624,423.00	2.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	2,052,336.00	2,190,206.67	6.7%	Yes
1st Subsequent Year (2015-16)	1,996,851.00	2,219,914.15	11.2%	Yes
2nd Subsequent Year (2016-17)	1,996,851.00	2,326,373.96	16.5%	Yes

Explanation:
(required if Yes)

2014-15: INCREASED MANDATED REVENUES FOR ONE-TIME FUNDS, INCREASED DRUG & ALCOHOL REVENUES. 2015-16: REDUCE ONE-TIME REVENUES FROM PRIOR YEAR, REDUCE LOTTERY FOR DECREASED ADA. INCREASE OTHER STATE REVENUES BY COLA

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	6,100,792.00	6,445,164.92	5.6%	Yes
1st Subsequent Year (2015-16)	6,122,739.00	6,828,284.00	11.5%	Yes
2nd Subsequent Year (2016-17)	6,122,739.00	7,203,284.00	17.6%	Yes

Explanation:
(required if Yes)

INCREASE SPECIAL EDUCATION BILL BACKS REVENUE TO OFFSET REDUCED FUND BALANCE IN RESOURCE. INCREASE LEASE INCOME. INCREASE LOCAL REVENUES PER DISTRICT CONTRACTS.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	785,763.00	1,270,549.67	61.7%	Yes
1st Subsequent Year (2015-16)	776,590.00	1,044,189.17	34.5%	Yes
2nd Subsequent Year (2016-17)	776,590.00	931,698.77	20.0%	Yes

Explanation:
(required if Yes)

2014-15 INCREASE MATERIAL AND SUPPLY BUDGETS TO REFLECT CARRYOVER BALANCES FROM PRIOR YEAR. 2015-16: REDUCE CARRYOVER BUDGETS TO REFLECT ONE-TIME FUNDS FOR COMMON CORE, EIA AND SMALL RURAL SCHOOL GRANTS. REDUCE EXPENDITURES TO REFLECT DECLINING ENROLLMENT

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	3,946,003.00	5,032,799.00	27.5%	Yes
1st Subsequent Year (2015-16)	3,867,011.69	4,706,048.00	21.7%	Yes
2nd Subsequent Year (2016-17)	3,871,015.37	4,609,968.00	19.1%	Yes

Explanation:
(required if Yes)

2014-15 INCREASE SERVICE AND OTHER OPERATING BUDGETS TO REFLECT CARRYOVER BALANCES FROM PRIOR YEAR. 2015-16: REDUCE CARRYOVER BUDGETS TO REFLECT ONE-TIME FUNDS FOR COMMON CORE, EIA AND SMALL RURAL SCHOOL GRANTS. REDUCE 50% FUNDING FOR TIP. 2016-17: REDUCE 50% FUNDING FOR TIP. REDUCE EXPENDITURES TO REFLECT DECLINING ENROLLMENT

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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, State, and Other Local Revenues (Section 4A)				
Current Year (2014-15)	10,785,079.00	11,282,063.59	4.6%	Met
1st Subsequent Year (2015-16)	10,684,434.00	11,672,621.15	9.2%	Not Met
2nd Subsequent Year (2016-17)	10,684,434.00	12,154,080.96	13.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2014-15)	4,731,766.00	6,303,348.67	33.2%	Not Met
1st Subsequent Year (2015-16)	4,643,601.69	5,750,237.17	23.8%	Not Met
2nd Subsequent Year (2016-17)	4,647,605.37	5,541,666.77	19.2%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

2014-15: INCREASED MANDATED REVENUES FOR ONE-TIME FUNDS, INCREASED DRUG & ALCOHOL REVENUES. 2015-16: REDUCE ONE-TIME REVENUES FROM PRIOR YEAR, REDUCE LOTTERY FOR DECREASED ADA. INCREASE OTHER STATE REVENUES BY COLA

Explanation:

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

INCREASE SPECIAL EDUCATION BILL BACKS REVENUE TO OFFSET REDUCED FUND BALANCE IN RESOURCE. INCREASE LEASE INCOME. INCREASE LOCAL REVENUES PER DISTRICT CONTRACTS.

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

Explanation:

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

2014-15 INCREASE MATERIAL AND SUPPLY BUDGETS TO REFLECT CARRYOVER BALANCES FROM PRIOR YEAR. 2015-16: REDUCE CARRYOVER BUDGETS TO REFLECT ONE-TIME FUNDS FOR COMMON CORE, EIA AND SMALL RURAL SCHOOL GRANTS. REDUCE EXPENDITURES TO REFLECT DECLINING ENROLLMENT

Explanation:

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

2014-15 INCREASE SERVICE AND OTHER OPERATING BUDGETS TO REFLECT CARRYOVER BALANCES FROM PRIOR YEAR. 2015-16: REDUCE CARRYOVER BUDGETS TO REFLECT ONE-TIME FUNDS FOR COMMON CORE, EIA AND SMALL RURAL SCHOOL GRANTS. REDUCE 50% FUNDING FOR TIP. 2016-17: REDUCE 50% FUNDING FOR TIP. REDUCE EXPENDITURES TO REFLECT DECLINING ENROLLMENT

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 5)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	134,618.22	375,811.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		375,037.00	

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. Green 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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.7%	5.9%	5.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.9%	2.0%	1.7%

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):

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	15,357,544.00	15,259,429.00	15,259,429.00

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 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2014-15)	(2,336,274.08)	13,684,806.00		17.1%	Not Met
1st Subsequent Year (2015-16)	(59,939.50)	11,285,839.50		0.5%	Met
2nd Subsequent Year (2016-17)	(212,694.38)	11,398,900.38		1.9%	Not Met

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

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

- 1a. **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)

Community School Enrollment projections reflect declining enrollment for 2014-15, 2015-16 & 2016-17. Expenditure reductions will need to be determined in current and subsequent years in order to reduce deficit spending.

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 (2014-15)	4,641,334.15	Met
1st Subsequent Year (2015-16)	3,659,009.13	Met
2nd Subsequent Year (2016-17)	3,259,073.94	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 (2014-15)	4,568,604.00	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 \$64,000 (greater of)		0	to \$5,757,999
4% or \$288,000 (greater of)		\$5,758,000	to \$14,392,999
3% or \$576,000 (greater of)		\$14,393,000	to \$64,772,000
2% or \$1,943,000 (greater of)		\$64,772,001	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	25,911,399	22,874,811	22,766,787
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	25,911,398.67	22,874,811.17	22,766,787.15
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)	25,911,398.67	22,874,811.17	22,766,787.15
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	777,341.96	686,244.34	683,003.61
6. Reserve Standard - by Amount (From percentage level chart above)	576,000.00	576,000.00	576,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	777,341.96	686,244.34	683,003.61

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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)	1,275,671.00	1,143,740.00	1,138,339.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	203,060.49	211,737.99	4,444.61
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)	(1.44)	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)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,478,730.05	1,355,477.99	1,142,783.61
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.71%	5.93%	5.02%
County Office's Reserve Standard (Section 8A, Line 7):	777,341.96	686,244.34	683,003.61
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 budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Fund 01 to borrow from Fund 17 or Fund 20 for cash flow purposes. Amount can be repaid when the second 50% invoicing for Special Education program and classes are paid by districts within the county.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First 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 (2014-15)	(799,216.00)	(822,127.08)	2.9%	22,911.08	Met
1st Subsequent Year (2015-16)	(880,000.00)	(870,000.00)	-1.1%	(10,000.00)	Met
2nd Subsequent Year (2016-17)	(995,323.00)	(900,000.00)	-9.6%	(95,323.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2014-15)	41,000.00	41,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	41,000.00	41,000.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	41,000.00	41,000.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2014-15)	408,579.00	438,984.00	7.4%	30,405.00	Not Met
1st Subsequent Year (2015-16)	408,579.00	438,984.00	7.4%	30,405.00	Not Met
2nd Subsequent Year (2016-17)	408,579.00	438,984.00	7.4%	30,405.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 budget adoption 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 to cover additional Special Education Program, Drug and Medical Program. Also increased contributions to On-going and Routine Maintenance.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increased transfers to Child Development Programs, Fund 12.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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 Budget Adoption (Form 01CS, 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 Budget Adoption 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)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

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, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	Varied, according to source of funds for salary	\$50,000	
Other Long-term Commitments (do not include OPEB):				
		RDA pass through funds		147,000
TOTAL:				147,000

Type of Commitment (continued):	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	50,000	50,000	50,000	50,000
Other Long-term Commitments (continued):				
	21,000	21,000	21,000	21,000
Total Annual Payments:	71,000	71,000	71,000	71,000
Has total annual payment increased over prior year (2013-14)?	No	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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

- 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 budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
	13,220,003.00	10,701,035.00
	13,220,003.00	10,701,035.00
	Actuarial	Actuarial
	Jul 01, 2011	Jul 01, 2013

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
	902,819.00	684,994.00
	902,819.00	684,994.00
	902,819.00	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 (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

	741,330.00	747,181.00
	741,330.00	747,099.00
	741,330.00	747,099.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

		646,336.00
		646,336.00
		646,336.00

Data must be entered.
Data must be entered.
Data must be entered.

- d. Number of retirees receiving OPEB benefits
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

	67	66
	67	66
	67	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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2014-15)
 - 1st Subsequent Year (2015-16)
 - 2nd Subsequent Year (2016-17)

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

S8A. 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 budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	73.9	55.1	55.1	55.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

43,140

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,160,412	1,218,433	1,279,355
78.0%	78.0%	78.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
35,540	35,540	35,540

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	133.1	108.6	108.6	108.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption

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
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

4.0%

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
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,913,170	2,008,829	2,109,270
78.0%	78.0%	78.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
	81,000	81,000

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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 budget adoption?
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) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	40.5	43.2	43.2	43.2

1a. Have any salary and benefit negotiations been settled since budget adoption?
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 Budget Adoption

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	No	No	No
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
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?

No

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

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

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)

End of County Office First Interim Criteria and Standards Review

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,470,840.00	6,470,840.00	3,795.00	6,473,489.00	2,649.00	0.0%
3) Other State Revenue		8300-8599	8,860,062.00	8,860,062.00	2,596,012.00	8,785,940.00	(74,122.00)	-0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,330,902.00	15,330,902.00	2,599,807.00	15,259,429.00		
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	15,330,902.00	15,330,902.00	403,100.00	15,357,544.00	(26,642.00)	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,330,902.00	15,330,902.00	403,100.00	15,357,544.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	2,196,707.00	(98,115.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,196,707.00	(98,115.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	98,115.32	98,115.32		98,115.32	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)			98,115.32	98,115.32		98,115.32		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,115.32	98,115.32		98,115.32		
2) Ending Balance, June 30 (E + F1e)			98,115.32	98,115.32		0.32		
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	98,115.32	98,115.32		0.32		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	6,470,840.00	6,470,840.00	3,795.00	6,473,489.00	2,649.00	0.0%
TOTAL, FEDERAL REVENUE			6,470,840.00	6,470,840.00	3,795.00	6,473,489.00	2,649.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	7,295,415.00	7,295,415.00	2,110,157.00	7,197,300.00	(98,115.00)	-1.3%
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	1,564,647.00	1,564,647.00	485,855.00	1,588,640.00	23,993.00	1.5%
TOTAL, OTHER STATE REVENUE			8,860,062.00	8,860,062.00	2,596,012.00	8,785,940.00	(74,122.00)	-0.8%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			15,330,902.00	15,330,902.00	2,599,807.00	15,259,429.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	7,988,417.00	7,988,417.00	5,612.00	8,015,059.00	(26,642.00)	-0.3%
To County Offices		7212	47,070.00	47,070.00	0.00	47,070.00	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	7,295,415.00	7,295,415.00	397,488.00	7,295,415.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,330,902.00	15,330,902.00	403,100.00	15,357,544.00	(26,642.00)	-0.2%
TOTAL, EXPENDITURES			15,330,902.00	15,330,902.00	403,100.00	15,357,544.00		

Resource	Description	2014/15 Projected Year Totals
6500	Special Education	0.32
Total, Restricted Balance		0.32

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	55,168.00	55,168.00	25,408.75	52,179.00	(2,989.00)	-5.4%
3) Other State Revenue		8300-8599	643,313.00	643,313.00	287,748.67	644,328.00	1,015.00	0.2%
4) Other Local Revenue		8600-8799	369,278.00	369,278.00	6,805.89	393,469.00	24,191.00	6.6%
5) TOTAL, REVENUES			1,067,759.00	1,067,759.00	319,963.31	1,089,976.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	439,632.00	439,632.00	99,990.16	440,266.00	(634.00)	-0.1%
2) Classified Salaries		2000-2999	360,803.00	360,803.00	89,825.72	408,988.00	(48,185.00)	-13.4%
3) Employee Benefits		3000-3999	411,015.00	411,015.00	75,926.98	402,485.00	8,530.00	2.1%
4) Books and Supplies		4000-4999	60,565.00	60,565.00	10,376.12	75,466.00	(14,901.00)	-24.6%
5) Services and Other Operating Expenditures		5000-5999	40,221.00	40,221.00	8,030.90	45,431.00	(5,210.00)	-13.0%
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	104,102.00	104,102.00	0.00	102,173.00	1,929.00	1.9%
9) TOTAL, EXPENDITURES			1,416,338.00	1,416,338.00	284,149.88	1,474,809.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(348,579.00)	(348,579.00)	35,813.43	(384,833.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	348,579.00	348,579.00	0.00	378,984.00	30,405.00	8.7%
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			348,579.00	348,579.00	0.00	378,984.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	55,168.00	55,168.00	6,340.75	27,633.00	(27,535.00)	-49.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	19,068.00	24,546.00	24,546.00	New
TOTAL, FEDERAL REVENUE			55,168.00	55,168.00	25,408.75	52,179.00	(2,989.00)	-5.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,804.00	5,804.00	537.67	6,819.00	1,015.00	17.5%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	635,009.00	635,009.00	286,586.00	635,009.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	625.00	2,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			643,313.00	643,313.00	287,748.67	644,328.00	1,015.00	0.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	215.78	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	364,278.00	364,278.00	(2,009.64)	364,278.00	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	5,000.00	5,000.00	8,599.75	29,191.00	24,191.00	483.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			369,278.00	369,278.00	6,805.89	393,469.00	24,191.00	6.6%
TOTAL, REVENUES			1,087,759.00	1,087,759.00	319,963.31	1,089,976.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	334,901.00	334,901.00	65,079.48	335,534.00	(633.00)	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,731.00	104,731.00	34,910.68	104,732.00	(1.00)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			439,632.00	439,632.00	99,990.16	440,266.00	(634.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	238,809.00	238,809.00	45,741.50	270,234.00	(31,425.00)	-13.2%
Classified Support Salaries		2200	69,748.00	69,748.00	26,142.86	80,960.00	(11,212.00)	-16.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,246.00	52,246.00	17,941.36	57,794.00	(5,548.00)	-10.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			360,803.00	360,803.00	89,825.72	408,988.00	(48,185.00)	-13.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	36,106.00	36,106.00	7,338.44	31,466.00	4,640.00	12.9%
PERS		3201-3202	43,056.00	43,056.00	11,869.09	51,927.00	(8,871.00)	-20.6%
OASDI/Medicare/Alternative		3301-3302	11,506.00	11,506.00	2,615.45	11,357.00	149.00	1.3%
Health and Welfare Benefits		3401-3402	226,084.00	226,084.00	35,736.41	215,009.00	11,075.00	4.9%
Unemployment Insurance		3501-3502	395.00	395.00	85.90	391.00	4.00	1.0%
Workers' Compensation		3601-3602	32,040.00	32,040.00	7,080.73	31,890.00	150.00	0.5%
OPEB, Allocated		3701-3702	61,828.00	61,828.00	11,180.96	60,445.00	1,383.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			411,015.00	411,015.00	75,926.98	402,485.00	8,530.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	27,565.00	27,565.00	5,432.72	44,441.00	(16,876.00)	-61.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	33,000.00	33,000.00	4,943.40	31,025.00	1,975.00	6.0%
TOTAL, BOOKS AND SUPPLIES			60,565.00	60,565.00	10,376.12	75,466.00	(14,901.00)	-24.6%

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 Column B & D (F)
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	8,200.00	8,200.00	989.65	8,426.00	(226.00)	-2.8%
Dues and Memberships		5300	100.00	100.00	75.00	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	15,800.00	15,800.00	4,542.90	15,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,200.00	4,200.00	672.00	4,200.00	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	2,626.00	2,626.00	999.15	2,626.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,600.00	6,600.00	25.00	10,758.00	(4,158.00)	-63.0%
Communications		5900	2,695.00	2,695.00	727.20	3,521.00	(826.00)	-30.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,221.00	40,221.00	8,030.90	45,431.00	(5,210.00)	-13.0%
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	104,102.00	104,102.00	0.00	102,173.00	1,929.00	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			104,102.00	104,102.00	0.00	102,173.00	1,929.00	1.9%
TOTAL EXPENDITURES			1,416,338.00	1,416,338.00	284,149.88	1,474,809.00		

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		8911	348,579.00	348,579.00	0.00	378,984.00	30,405.00	8.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			348,579.00	348,579.00	0.00	378,984.00	30,405.00	8.7%
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)			348,579.00	348,579.00	0.00	378,984.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
6105	Child Development: California State Preschool Program	0.35
9010	Other Restricted Local	796.37
Total, Restricted Balance		<u>796.72</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	5,100.00	5,100.00	0.00	5,100.00	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			5,100.00	5,100.00	0.00	5,100.00		
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	4,500.00	4,500.00	0.00	4,500.00	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			4,500.00	4,500.00	0.00	4,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			600.00	600.00	0.00	600.00		
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	600.00	600.00	0.00	600.00	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			(600.00)	(600.00)	0.00	(600.00)		

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		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		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	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	600.00	600.00	0.00	600.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,100.00	5,100.00	0.00	5,100.00	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			5,100.00	5,100.00	0.00	5,100.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
TOTAL, EXPENDITURES			4,500.00	4,500.00	0.00	4,500.00		
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	600.00	600.00	0.00	600.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			600.00	600.00	0.00	600.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	459.25	1,200.00	0.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	459.25	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	459.25	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	33,400.00	33,400.00	0.00	33,400.00	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			(33,400.00)	(33,400.00)	0.00	(33,400.00)		

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)			(32,200.00)	(32,200.00)	459.25	(32,200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	542,470.59	542,470.59		542,470.59	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)			542,470.59	542,470.59		542,470.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,470.59	542,470.59		542,470.59		
2) Ending Balance, June 30 (E + F1e)			510,270.59	510,270.59		510,270.59		
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								
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	510,270.59	510,270.59		510,270.59		
Health and Welfare Cap	0000	9780	510,270.59					
Health and Welfare Caps	0000	9780		510,270.59				
Health and Welfare Cap	0000	9780				510,270.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
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	459.25	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	459.25	1,200.00	0.00	0.0%
TOTAL, REVENUES			1,200.00	1,200.00	459.25	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	33,400.00	33,400.00	0.00	33,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,400.00	33,400.00	0.00	33,400.00	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)			(33,400.00)	(33,400.00)	0.00	(33,400.00)		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	5,000.00	5,000.00	1,956.59	5,000.00	0.00	0.0%
5) TOTAL REVENUES			5,000.00	5,000.00	1,956.59	5,000.00		
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)			5,000.00	5,000.00	1,956.59	5,000.00		
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	5,000.00	5,000.00	0.00	5,000.00	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			(5,000.00)	(5,000.00)	0.00	(5,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,956.59	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		9780	2,323,631.86	2,323,631.86		2,323,631.86		
Retiree Health Benefits	0000	9780	2,323,631.86					
Retiree Health Benefits	0000	9780		2,323,631.86				
Retiree Health Benefits	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	5,000.00	5,000.00	1,956.59	5,000.00	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			5,000.00	5,000.00	1,956.59	5,000.00	0.00	0.0%
TOTAL REVENUES			5,000.00	5,000.00	1,956.59	5,000.00		
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000.00	5,000.00	0.00	5,000.00	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)			(5,000.00)	(5,000.00)	0.00	(5,000.00)		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	604.45	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	604.45	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	604.45	2,000.00		
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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,000.00	58,000.00	0.00	58,000.00		

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)			60,000.00	60,000.00	604.45	60,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	713,989.37	713,989.37		713,989.37	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)			713,989.37	713,989.37		713,989.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,989.37	713,989.37		713,989.37		
2) Ending Balance, June 30 (E + F1e)			773,989.37	773,989.37		773,989.37		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
Capital Projects	0000	9760	773,989.37	773,989.37		773,989.37		
Capital Projects	0000	9760		773,989.37				
Capital Projects	0000	9760				773,989.37		
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			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								
County and District Taxes								
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	2,000.00	2,000.00	604.45	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			2,000.00	2,000.00	604.45	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	604.45	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,000.00	58,000.00	0.00	58,000.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

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First Interim
2014-15 Projected Totals
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328),
by resource. PASSED

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

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

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

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

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

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

OBJ-POSITIVE - (W) - 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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First Interim
2014-15 Actuals to Date
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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