



SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

# **San Luis Obispo County Office of Education 2015-2016 First Interim**

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

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

**Board of Education:**

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





## **Internal Memo**

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

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

DATE: December 10, 2015

RE: NARRATIVE FOR 2015-16 FIRST INTERIM BUDGET REVISION

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### **BUDGET PRINCIPLES**

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

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

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

**2015-16 FIRST INTERIM -ALL FUNDS**

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

<b>Form/Description</b>	<b>Beginning Balance</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Ending Balance</b>
Form 01-General Fund	\$6,638,095	\$26,050,246	\$28,623,272	\$4,065,069
Form 10-Special Education Pass-Through-Fund	\$215,121	\$14,721,865	\$14,936,990	(\$4)
Form 12-Child Development Fund	\$36,748	\$1,531,546	\$1,568,294	\$0
Form 14-Deferred Maintenance Fund	\$3	\$0	\$0	\$3
Form 16-Forest Reserve Fund	\$0	\$10,941	\$10,941	\$0
Form 17-Special Reserve Fund (Non-Capital Outlay)	\$533,788	\$1,200	\$59,819	\$475,169
Form 20-Special Reserve Fund (Postemployment Benefits)	\$2,323,632	\$7,000	\$7,000	\$2,323,632
Form 40-Special Reserve Fund (Capital Outlay Projects)	\$773,989	\$62,500	\$2,500	\$833,989
<b>Totals</b>	<b>\$10,521,377</b>	<b>\$ 42,385,298</b>	<b>\$ 45,208,816</b>	<b>\$7,697,858</b>

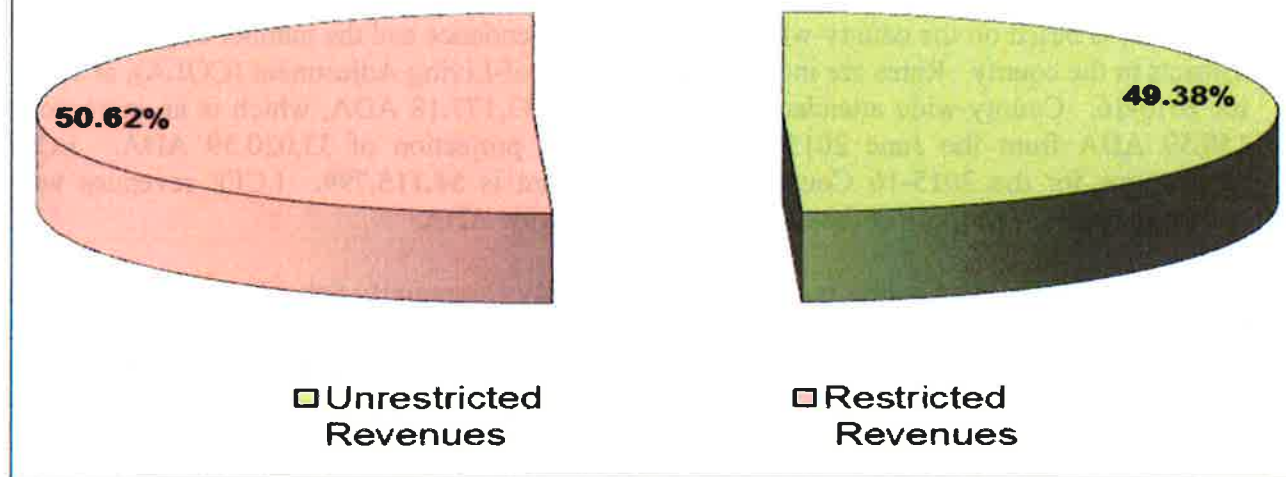
## REVENUES AT FIRST INTERIM

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices (*see Attachment A*). This formula is a two-part formula with funding for constitutional oversight responsibilities as well as instructional activities. The funding for county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide average daily attendance and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at 1.02% for 2015-16. County-wide attendance is projected at 33,177.18 ADA, which is an increase of 156.59 ADA from the June 2015 Budget Adoption projection of 33,020.59 ADA. LCFF calculations for the 2015-16 County Operations Grant is **\$4,115,799**. LCFF revenues were increased by \$9,573 to reflect the revisions to county-wide ADA.

The second part of the funding is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. An analysis of the first two full months of attendance reports determined that attendance in the programs have stabilized and that current year ADA may decline only slightly from the 2014-15 fiscal year. Fiscal Year 2015-16 First Interim revised ADA projections for County Community School and Juvenile Court School have been projected at 145.61 and 31.00 respectively. LCFF calculations for the 2015-16 Pupil Driven Grants is **\$2,859,607**. Revenues were increased by \$157,681 to reflect the increased 12.41 ADA since June 2015 Budget Adoption.

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **\$816,785**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions and are not spendable by SLOCOE. Current-year excess property tax funds are reserved in the fund balance and budgeted as an expenditure item in object 7299 in the subsequent fiscal year. Estimated Property Taxes for First Interim are estimated at \$18,998,275, an increase of \$221,965 over Budget Adoption. The estimated excess property tax amount for 2015-16 is \$2,111,355, which is a decrease of (\$61,089) from Budget Adoption.

### 2015-16 General Fund Unrestricted & Restricted Revenues

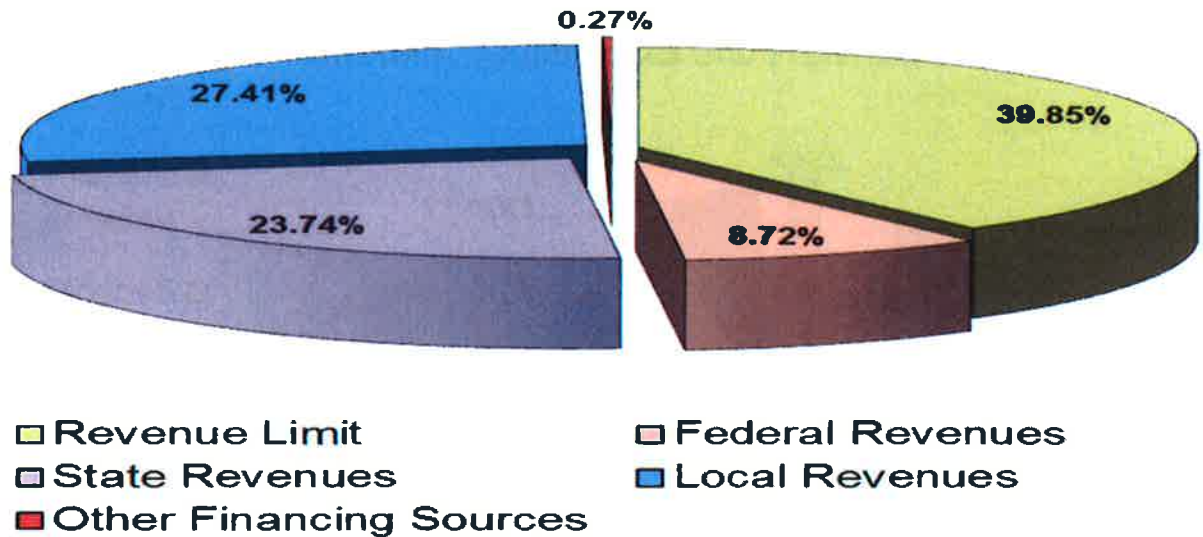


The SLOCOE categorizes its General Fund revenue into five sources:

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

The SLOCOE's total General Fund revenue and other financing sources for **2015-16** are **\$26,050,246**. Almost forty percent (40%) of unrestricted General Fund revenue is generated through the LCFF. State sources of income are 23.74% of the General Fund, and Federal sources of income are 8.72% of the General Fund in 2015-16. Other Local Revenue (not including property taxes) and Other Financing Sources make up the remaining portion of the SLOCOE's General Fund revenue, at 27.41% and 0.27% respectively.

## 2015-16 General Fund Revenues



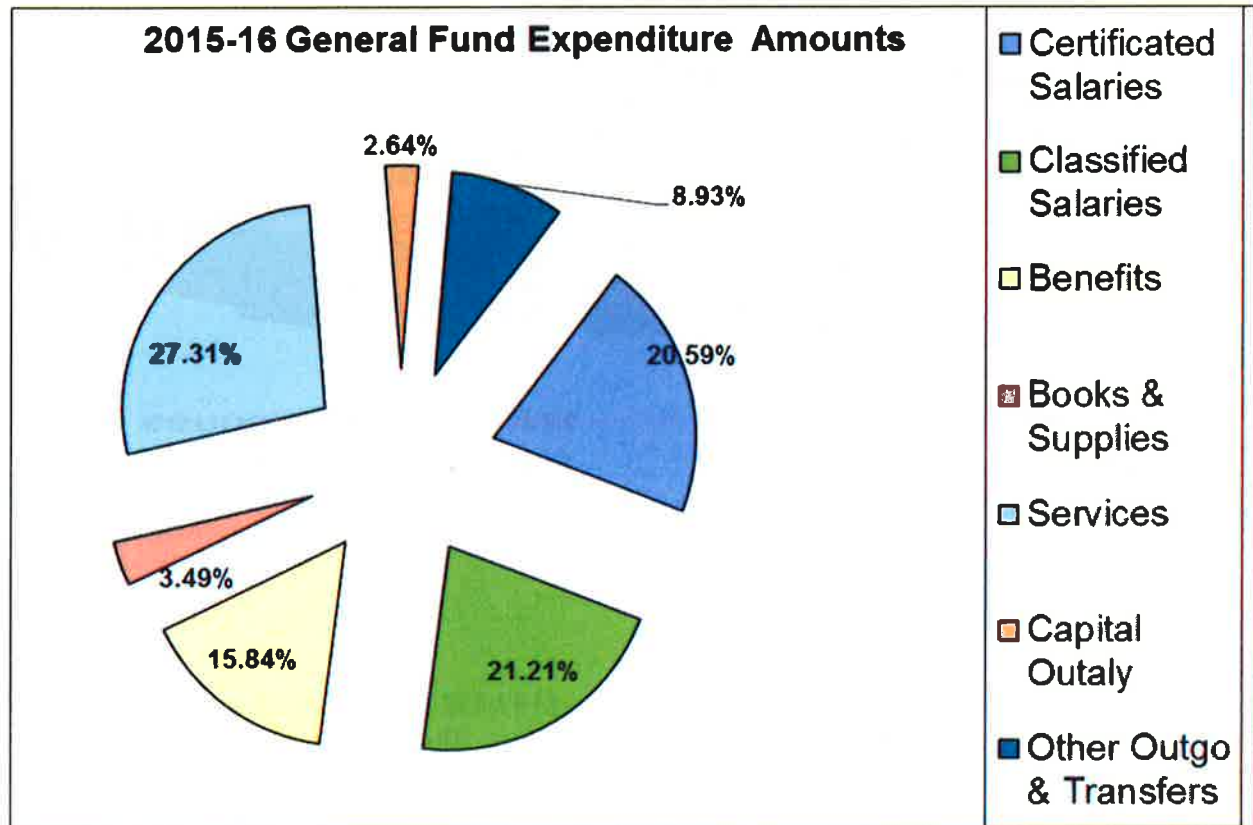
Other Revenue Highlights are as follows:

- Unrestricted State Revenues increased by \$197,432 to reflect changes to one-time Mandated Cost Reimbursements, Mandated Costs Block Grant funding, and one-time Mandated County Offices of Education funds.
- Federal Revenues were increased to reflect prior year unearned (carry-over) amounts.
- Restricted State Revenues increased by \$3,376,407 to reflect the addition of the Career Pathways Grant, STRS On-Behalf, and one-time funding for Educator Effectiveness.
- Other Local Revenues were increased to reflect increases to revenues for the Teacher Induction Program (TIP), Tier Two Admin Training, Redevelopment funding, donations, interest, and other miscellaneous revenue sources.
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are projected at (\$935,691) and support the following:
  - Alternative Education
  - Education Technology Center (ETC)
  - Rancho El Chorro (REC)
  - Routine Restricted Maintenance
  - Special Education for Alternative Education
  - Teacher Induction Program (formerly BTSA, now TIP)
  - Tier Two Admin Training

## EXPENDITURES AT FIRST INTERIM

The majority of expenditures in the General Fund (62.16%) are in the area of compensation, which includes 20.59% for certificated salaries, 21.21% for classified salaries and 15.84% for benefits. Contracted services/operations amount to 27.31% of the expenditures; books and supplies 3.49%; capital outlay 2.64%; and other outgo/transfers 8.93%.

Certificated salaries total \$5,894,275 and classified salaries total \$6,069,665. Employee benefits total \$4,533,591 and include all statutory payroll taxes and district paid health and welfare benefits.



Other Expenditure Highlights are as follows:

- Expenditures have been revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or projected salary increases.
- Expenditures for books and supplies, services, and other operating expenses were increased to reflect carryover amounts for Title 1, Lottery, and other miscellaneous grants. Additional expenditures were added to reflect one-time purchases for office equipment and furnishings.
- Expenditures were increased to reflect the most recent contractual agreements for consulting services, maintenance agreements, and leases. Utility budgets were increased to reflect projected expenditures.
- Expenditures were increased to reflect the addition of the Career Pathways Grant, STRS On-Behalf, one-time funding for Educator Effectiveness, and other miscellaneous grants.
- Capital Outlay expenditures were increased to cover equipment replacement costs for Rancho El Chorro, Data Processing, and Facilities.
- The contribution to the Child Development Fund was increased by \$21,820 to cover approved program changes.



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

The budget reflects step movement for staff. Classified salaries were revised to reflect a 3.0% salary increase retro effective July 1, 2015. Management salaries were revised to reflect a 3.0% salary increase effective July 1, 2015 that was not included in the June 2015 Budget Adoption.

### Post Retiree Benefits Liability

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

### ENDING FUND BALANCE AND RESERVES

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

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

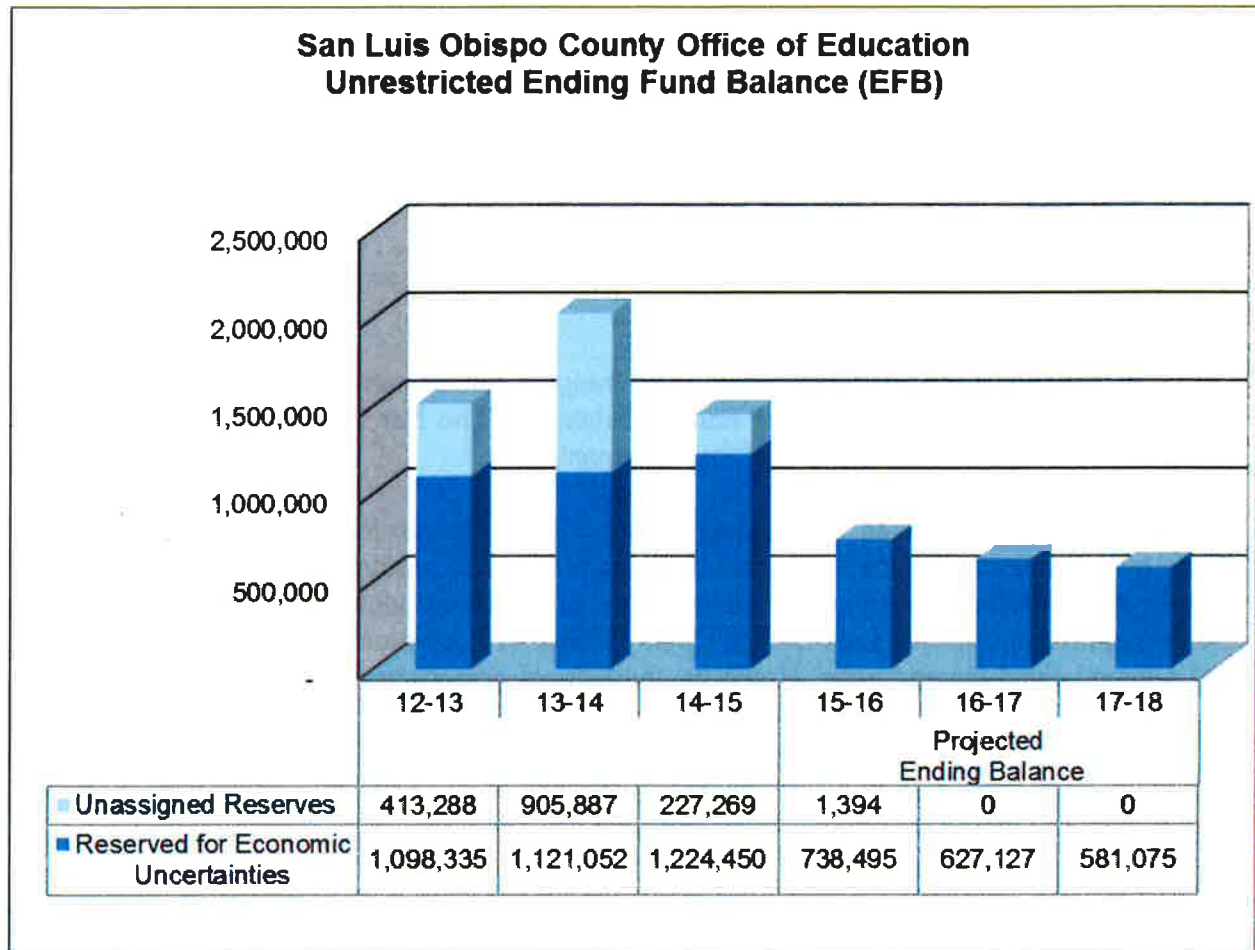
Also included in the Net Ending Balance are restricted carryover balances that originated from sources that can only be used for selected purposes.

The Reserve for Economic Uncertainties meets the State required reserve level of three percent (3%) of budgeted expenditures in the current and two subsequent fiscal years. However, The Superintendent’s stated objective of maintaining a five percent (5%) reserve is not met in the current or two subsequent fiscal years. Reserve level requirements are based on the total General Fund 01 restricted and unrestricted expenditures and transfers out. Due to the addition of several new grants within the SLOCOE general fund, reserve requirements have increased over \$188,000, in the current fiscal year based on new expenditures.

Additionally, prior year excess property taxes (2014-15) are budget in object 7299 and will be expensed in 2015-16.

Expenditure and contribution reductions may be implemented in order for SLOCOE to meet required reserve levels in subsequent fiscal years.

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



**CASH FLOW**

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

**MULTI-YEAR PROJECTIONS**

The multi-year projections have taken into account COLA increases to the Local Control Funding Formula (LCFF) and CPI changes to expenditures. ADA projections for SLOCOE’s student programs have been reduced to reflect declining enrollment. County-wide ADA projections were assumed at status quo. The 2015-16 First Interim Budget Report certifies that SLOCOE can meet the state required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years, if expenditure and contribution reductions are implemented.

## OPERATIONAL FUNDS

### Fund 01 – County School Service Fund

This fund is commonly referred to as the “general fund” of the SLOCOE and contains all general operating expenditures for the County Schools Service Fund, including the unrestricted operating fund, special education programs, the SELPA, and the juvenile court/community school programs.

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

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

### Fund 12 – Child Development Fund

This fund supports the state preschool programs. The programs include 5 State Preschool classes at 7 locations, 2 universal preschool classes operated with funding from the San Luis Obispo County First 5 Commission, and 5 extended day programs of which 3 are funded with First 5 support, and 2 funded through SLOCOE.

### Fund 14 – Deferred Maintenance Fund

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

### Fund 16 – Forest Reserve Fund

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

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

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

### Fund 20 – Retiree Health Benefits Fund

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

### Fund 40 – Special Reserve Fund (Capital Outlay)

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

## LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCFF requires districts to develop Local Control and Accountability Plans (LCAPs) to set annual goals for all students and detail how funds will be spent to achieve those goals. The Local Control and Accountability Plans must address 8 state priorities: Basic services, Implementation of Common Core State Standards, Parental Involvement, Student Achievement, Student Engagement, School Climate, Course Access, and Other Student Outcomes (defined by individual districts).

SLOCOE's LCAP contains the following four goals:

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

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

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

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

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

## FINAL COMMENTS

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

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

Enter County Code : Countywide ADA : County Name : **SAN LUIS OBISPO**Districts : **2015-16 First Interim****LCFF GRANT SELECTION FOR FISCAL YEAR 2015-16****County Operations Grant****ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 71.32	30,000.00	\$ 2,139,600	
30,000 60,000	\$ 61.13	3,177.18	\$ 194,221	
60,000 140,000	\$ 50.94	-	\$ -	
140,000 "+"	\$ 40.75	-	\$ -	
				\$ 2,333,821

**District Section**

\$ 111,373.54	10 districts	\$ 1,113,735
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**Base Section**

\$ 668,242.25		\$ 668,242
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**County Operations Grant Total**

<b>\$ 4,115,799</b>	[A]
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**Pupil Driven Grants - Use '13-14 Projected Data**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 2,018,373</b>
Base Grant	\$ 11,428.55	<b>145.61</b>	\$ 1,664,088	<b>Total Supplemental \$ 597,225</b>
Supplemental (35%)	\$ 3,999.99			<b>Total Concentration \$ 244,009</b>
Estimated ELL / FRM %	<input type="text" value="81.25%"/>	118.31	\$ 473,225	
Concentration	31.25%	45.50	\$ 182,010	
				\$ 2,319,323
<b>Court School Grant</b>				
Base Grant	\$ 11,428.55	<b>31.00</b>	\$ 354,285	
Supplemental (35%)	\$ 3,999.99			
Estimated ELL / FRM %	100.00%	31.00	\$ 124,000	
Concentration	50.00%	15.50	\$ 62,000	
				\$ 540,285
<b>Pupil Driven Grants Total</b>				<b>\$ 2,859,607</b>

[B]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes		<input type="text" value="\$ 2,111,355"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
<b>Add-On to Guarantee Minimum State Aid</b>		\$ 816,785	[Q] = [P - O] or 0
<b>Estimated 2015-16 LCFF Funding</b>		<b>\$ 7,792,191</b>	[R] = [K + Q]



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2015-16 Original Budget	2015-16 Board Approved Operating Budget	2015-16 Actuals to Date	2015-16 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				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S





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 10, 2015 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.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since 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
5	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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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)		X
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	

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,280,225.00	10,280,225.00	2,603,095.28	10,381,665.00	101,440.00	1.0%
2) Federal Revenue		8100-8299	2,202,885.00	2,202,885.00	433,138.00	2,272,625.00	69,740.00	3.2%
3) Other State Revenue		8300-8599	2,405,386.00	2,405,386.00	3,176,772.13	6,185,065.80	3,779,679.80	157.1%
4) Other Local Revenue		8600-8799	6,644,058.00	6,644,058.00	554,514.65	7,140,050.05	495,992.05	7.5%
5) TOTAL, REVENUES			21,532,554.00	21,532,554.00	6,767,520.06	25,979,405.85		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,232,065.00	5,232,065.00	1,509,737.32	5,894,274.97	(662,209.97)	-12.7%
2) Classified Salaries		2000-2999	5,744,510.00	5,744,510.00	1,757,076.89	6,069,664.71	(325,154.71)	-5.7%
3) Employee Benefits		3000-3999	4,005,429.00	4,005,429.00	950,060.04	4,533,591.21	(528,162.21)	-13.2%
4) Books and Supplies		4000-4999	782,475.00	782,475.00	261,051.27	998,245.25	(215,770.25)	-27.6%
5) Services and Other Operating Expenditures		5000-5999	3,773,937.00	3,773,937.00	798,184.97	7,816,703.91	(4,042,766.91)	-107.1%
6) Capital Outlay		6000-6999	152,950.00	152,950.00	52,173.89	754,387.00	(601,437.00)	-393.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,474,824.00	2,474,824.00	83,293.75	2,349,612.00	125,212.00	5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(95,828.00)	(95,828.00)	0.00	(99,181.00)	3,353.00	-3.5%
9) TOTAL, EXPENDITURES			22,070,362.00	22,070,362.00	5,411,578.13	28,317,298.05		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(537,808.00)	(537,808.00)	1,355,941.93	(2,337,892.20)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	40,221.00	40,221.00	0.00	70,840.00	30,619.00	76.1%
b) Transfers Out		7600-7629	284,154.00	284,154.00	17,472.00	305,974.00	(21,820.00)	-7.7%
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	0.00	0.00	0.00	(0.14)	(0.14)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(243,933.00)	(243,933.00)	(17,472.00)	(235,134.14)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(781,741.00)	(781,741.00)	1,338,469.93	(2,573,026.34)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,638,095.32	6,638,095.32		6,638,095.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,638,095.32	6,638,095.32		6,638,095.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,638,095.32	6,638,095.32		6,638,095.32		
2) Ending Balance, June 30 (E + F1e)			5,856,354.32	5,856,354.32		4,065,068.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		25,750.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,685,038.44	2,685,038.44		1,135,794.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,251,417.63	2,251,417.63		2,163,635.00		
15-16 Excess Taxes	0000	9780	2,172,444.00					
Reserved for Lottery Carryover	1100	9780	78,973.63					
15-16 Bud Adoption:Excess Property T	0000	9780		2,172,444.00				
	0000	9780						
Reserved for Lottery Carryover	1100	9780		78,973.63				
15-16 Excess Property Taxes-1st Interi	0000	9780				2,111,355.00		
15-16 Fund 08-SELPA Unrestricted Fu	0000	9780				52,280.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	756,734.00	756,734.00		738,495.13		
Unassigned/Unappropriated Amount			163,164.25	163,164.25		1,394.36		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	816,785.00	816,785.00	228,702.00	816,785.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	40,192.00	40,192.00	9,363.00	37,452.00	(2,740.00)	-6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,776.00	134,776.00	0.00	136,426.00	1,650.00	1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,858,829.00	17,858,829.00	1,861,923.86	17,937,482.00	78,653.00	0.4%
Unsecured Roll Taxes		8042	426,216.00	426,216.00	430,874.32	432,764.00	6,548.00	1.5%
Prior Years' Taxes		8043	(25,038.00)	(25,038.00)	2,389.84	(11,475.00)	13,563.00	-54.2%
Supplemental Taxes		8044	332,750.00	332,750.00	69,840.01	418,087.00	85,337.00	25.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	48,777.00	48,777.00	0.00	84,992.00	36,215.00	74.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2.25	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%
<b>Subtotal, LCFF Sources</b>			<b>19,633,287.00</b>	<b>19,633,287.00</b>	<b>2,603,095.28</b>	<b>19,852,513.00</b>	<b>219,226.00</b>	<b>1.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,353,062.00)	(9,353,062.00)	0.00	(9,470,848.00)	(117,786.00)	1.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>10,280,225.00</b>	<b>10,280,225.00</b>	<b>2,603,095.28</b>	<b>10,381,665.00</b>	<b>101,440.00</b>	<b>1.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	45,967.00	45,967.00	0.00	45,967.00	0.00	0.0%
Special Education Discretionary Grants		8182	541,315.00	541,315.00	66,237.00	562,266.00	20,951.00	3.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	298,027.00	298,027.00	0.00	319,905.00	21,878.00	7.3%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	841,221.00	841,221.00	339,354.00	1,048,622.00	207,401.00	24.7%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	74,217.00	74,217.00	23,262.00	97,932.00	23,715.00	32.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	15,854.00	15,854.00	4,285.00	15,389.00	(465.00)	-2.9%

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NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	12,441.00	12,441.00	0.00	12,441.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	373,843.00	373,843.00	0.00	170,103.00	(203,740.00)	-54.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,202,885.00</b>	<b>2,202,885.00</b>	<b>433,138.00</b>	<b>2,272,625.00</b>	<b>69,740.00</b>	<b>3.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	840,889.00	840,889.00	0.00	860,461.00	19,572.00	2.3%
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	519,747.00	519,747.00	150,182.00	536,367.00	16,620.00	3.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	112,850.00	112,850.00	0.00	164,598.00	51,748.00	45.9%
Lottery - Unrestricted and Instructional Materi		8560	27,978.00	27,978.00	8,409.23	30,725.80	2,747.80	9.8%
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	44,620.00	44,620.00	20,853.00	80,853.00	36,233.00	81.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	859,302.00	859,302.00	2,997,327.90	4,512,061.00	3,652,759.00	425.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,405,386.00</b>	<b>2,405,386.00</b>	<b>3,176,772.13</b>	<b>6,185,065.80</b>	<b>3,779,679.80</b>	<b>157.1%</b>



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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	250,000.00	250,000.00	0.00	300,000.00	50,000.00	20.0%
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	5,000.00	5,000.00	6,675.49	42,520.00	37,520.00	750.4%
All Other Sales		8639	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Leases and Rentals		8650	88,500.00	88,500.00	2,096.00	79,000.00	(9,500.00)	-10.7%
Interest		8660	15,500.00	15,500.00	2,699.24	15,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	357,137.00	357,137.00	269,034.12	408,995.05	51,858.05	14.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,025,925.00	1,025,925.00	82,551.50	899,722.00	(126,203.00)	-12.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	48.75	10,000.00	10,000.00	New
All Other Local Revenue		8699	538,382.00	538,382.00	191,409.22	1,020,699.00	482,317.00	89.6%
Tuition		8710	4,338,614.00	4,338,614.00	0.33	4,338,614.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,644,058.00</b>	<b>6,644,058.00</b>	<b>554,514.65</b>	<b>7,140,050.05</b>	<b>495,992.05</b>	<b>7.5%</b>
<b>TOTAL, REVENUES</b>			<b>21,532,554.00</b>	<b>21,532,554.00</b>	<b>6,767,520.06</b>	<b>25,979,405.85</b>	<b>4,446,851.85</b>	<b>20.7%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,647,137.00	2,647,137.00	676,889.80	2,893,774.27	(246,637.27)	-9.3%
Certificated Pupil Support Salaries		1200	267,024.00	267,024.00	66,081.18	276,330.06	(9,306.06)	-3.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,577,015.00	1,577,015.00	584,169.29	1,906,167.44	(329,152.44)	-20.9%
Other Certificated Salaries		1900	740,889.00	740,889.00	182,597.05	818,003.20	(77,114.20)	-10.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,232,065.00</b>	<b>5,232,065.00</b>	<b>1,509,737.32</b>	<b>5,894,274.97</b>	<b>(662,209.97)</b>	<b>-12.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	596,248.00	596,248.00	155,289.90	676,448.87	(80,200.87)	-13.5%
Classified Support Salaries		2200	742,855.00	742,855.00	219,333.61	734,284.54	8,570.46	1.2%
Classified Supervisors' and Administrators' Salaries		2300	1,357,840.00	1,357,840.00	483,142.92	1,480,747.00	(122,907.00)	-9.1%
Clerical, Technical and Office Salaries		2400	2,195,895.00	2,195,895.00	723,355.12	2,394,224.93	(198,329.93)	-9.0%
Other Classified Salaries		2900	851,672.00	851,672.00	175,955.34	783,959.37	67,712.63	8.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,744,510.00</b>	<b>5,744,510.00</b>	<b>1,757,076.89</b>	<b>6,069,664.71</b>	<b>(325,154.71)</b>	<b>-5.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	551,669.00	551,669.00	149,538.43	900,270.36	(348,601.36)	-63.2%
PERS		3201-3202	693,017.00	693,017.00	210,345.64	737,891.31	(44,874.31)	-6.5%
OASDI/Medicare/Alternative		3301-3302	158,175.00	158,175.00	45,339.53	170,856.37	(12,681.37)	-8.0%
Health and Welfare Benefits		3401-3402	1,489,765.00	1,489,765.00	302,265.50	1,559,470.92	(69,705.92)	-4.7%
Unemployment Insurance		3501-3502	5,339.00	5,339.00	1,553.91	5,708.76	(369.76)	-6.9%
Workers' Compensation		3601-3602	490,707.00	490,707.00	142,220.81	533,771.22	(43,064.22)	-8.8%
OPEB, Allocated		3701-3702	616,757.00	616,757.00	98,796.22	625,622.27	(8,865.27)	-1.4%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,005,429.00</b>	<b>4,005,429.00</b>	<b>950,060.04</b>	<b>4,533,591.21</b>	<b>(528,162.21)</b>	<b>-13.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	31,850.00	31,850.00	25,356.71	103,210.80	(71,360.80)	-224.1%
Books and Other Reference Materials		4200	200.00	200.00	0.00	200.00	0.00	0.0%
Materials and Supplies		4300	564,806.00	564,806.00	206,534.05	683,028.59	(118,222.59)	-20.9%
Noncapitalized Equipment		4400	120,619.00	120,619.00	24,728.56	146,805.86	(26,186.86)	-21.7%
Food		4700	65,000.00	65,000.00	4,431.95	65,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>782,475.00</b>	<b>782,475.00</b>	<b>261,051.27</b>	<b>998,245.25</b>	<b>(215,770.25)</b>	<b>-27.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	773,212.00	773,212.00	0.00	841,351.23	(68,139.23)	-8.8%
Travel and Conferences		5200	454,068.00	454,068.00	108,310.88	507,588.51	(53,520.51)	-11.8%
Dues and Memberships		5300	82,867.00	82,867.00	66,602.29	87,317.00	(4,450.00)	-5.4%
Insurance		5400-5450	59,026.00	59,026.00	47,140.43	47,578.00	11,448.00	19.4%
Operations and Housekeeping Services		5500	321,000.00	321,000.00	103,472.69	388,077.20	(67,077.20)	-20.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	297,590.00	297,590.00	117,225.31	542,453.80	(244,863.80)	-82.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,500.00)	(2,500.00)	(1,481.87)	(2,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,604,590.00	1,604,590.00	318,924.95	5,199,678.76	(3,595,088.76)	-224.1%
Communications		5900	184,084.00	184,084.00	37,990.29	205,159.41	(21,075.41)	-11.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,773,937.00</b>	<b>3,773,937.00</b>	<b>798,184.97</b>	<b>7,816,703.91</b>	<b>(4,042,766.91)</b>	<b>-107.1%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	50,000.00	50,000.00	23,870.00	24,800.00	25,200.00	50.4%
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	1,485.15	200,596.00	(200,596.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	92,950.00	92,950.00	26,818.74	500,991.00	(408,041.00)	-439.0%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	28,000.00	(18,000.00)	-180.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>152,950.00</b>	<b>152,950.00</b>	<b>52,173.89</b>	<b>754,387.00</b>	<b>(601,437.00)</b>	<b>-393.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	298,027.00	298,027.00	83,293.75	329,905.00	(31,878.00)	-10.7%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,155,797.00	2,155,797.00	0.00	1,998,707.00	157,090.00	7.3%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,474,824.00</b>	<b>2,474,824.00</b>	<b>83,293.75</b>	<b>2,349,612.00</b>	<b>125,212.00</b>	<b>5.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	
Transfers of Indirect Costs - Interfund		7350	(95,828.00)	(95,828.00)	0.00	(99,181.00)	3,353.00	-3.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(95,828.00)</b>	<b>(95,828.00)</b>	<b>0.00</b>	<b>(99,181.00)</b>	<b>3,353.00</b>	<b>-3.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>22,070,362.00</b>	<b>22,070,362.00</b>	<b>5,411,578.13</b>	<b>28,317,298.05</b>	<b>(6,246,936.05)</b>	<b>-28.3%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,221.00	40,221.00	0.00	70,840.00	30,619.00	76.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			40,221.00	40,221.00	0.00	70,840.00	30,619.00	76.1%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	224,154.00	224,154.00	17,472.00	245,974.00	(21,820.00)	-9.7%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			284,154.00	284,154.00	17,472.00	305,974.00	(21,820.00)	-7.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	(0.14)		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	(0.14)	(0.14)	New
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			(243,933.00)	(243,933.00)	(17,472.00)	(235,134.14)	(8,798.86)	-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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,837,573.00	9,837,573.00	2,603,095.28	9,940,999.00	103,426.00	1.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	300,762.00	300,762.00	3,886.33	550,442.00	249,680.00	83.0%
4) Other Local Revenue		8600-8799	2,093,776.00	2,093,776.00	309,497.22	2,301,060.05	207,284.05	9.9%
5) TOTAL, REVENUES			12,232,111.00	12,232,111.00	2,916,478.83	12,792,501.05		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,135,917.00	2,135,917.00	627,479.50	2,377,395.00	(241,478.00)	-11.3%
2) Classified Salaries		2000-2999	3,686,193.00	3,686,193.00	1,156,336.69	3,923,438.44	(237,245.44)	-6.4%
3) Employee Benefits		3000-3999	2,043,783.00	2,043,783.00	524,004.74	2,161,218.60	(117,435.60)	-5.7%
4) Books and Supplies		4000-4999	522,662.00	522,662.00	135,422.24	567,099.14	(44,437.14)	-8.5%
5) Services and Other Operating Expenditures		5000-5999	1,963,363.00	1,963,363.00	529,849.92	2,396,489.44	(433,126.44)	-22.1%
6) Capital Outlay		6000-6999	82,000.00	82,000.00	26,818.74	138,991.00	(56,991.00)	-69.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,155,797.00	2,155,797.00	0.00	1,998,707.00	157,090.00	7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(794,564.00)	(794,564.00)	(5,746.77)	(1,079,447.00)	284,883.00	-35.9%
9) TOTAL, EXPENDITURES			11,795,151.00	11,795,151.00	2,994,165.06	12,483,891.62		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			436,960.00	436,960.00	(77,686.23)	308,609.43		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	40,221.00	40,221.00	0.00	70,840.00	30,619.00	76.1%
b) Transfers Out		7600-7629	224,154.00	224,154.00	17,472.00	245,974.00	(21,820.00)	-9.7%
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	(813,201.00)	(813,201.00)	(1,795.00)	(935,690.82)	(122,489.82)	15.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(997,134.00)	(997,134.00)	(19,267.00)	(1,110,824.82)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(560,174.00)	(560,174.00)	(96,953.23)	(802,215.39)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,731,489.88	3,731,489.88		3,731,489.88	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,731,489.88	3,731,489.88		3,731,489.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,731,489.88	3,731,489.88		3,731,489.88		
2) Ending Balance, June 30 (E + F1e)			3,171,315.88	3,171,315.88		2,929,274.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		25,750.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
15-16 Excess Taxes	0000	9780	2,172,444.00					
Reserved for Lottery Carryover	1100	9780	78,973.63					
15-16 Bud Adoption:Excess Property T	0000	9780		2,172,444.00				
	0000	9780						
Reserved for Lottery Carryover	1100	9780		78,973.63				
15-16 Excess Property Taxes-1st Interi	0000	9780				2,111,355.00		
15-16 Fund 08-SELPA Unrestricted Fu	0000	9780				52,280.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	756,734.00	756,734.00		738,495.13		
Unassigned/Unappropriated Amount		9790	163,164.25	163,164.25		1,394.36		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	816,785.00	816,785.00	228,702.00	816,785.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	40,192.00	40,192.00	9,363.00	37,452.00	(2,740.00)	-6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,776.00	134,776.00	0.00	136,426.00	1,650.00	1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,858,829.00	17,858,829.00	1,861,923.86	17,937,482.00	78,653.00	0.4%
Unsecured Roll Taxes		8042	426,216.00	426,216.00	430,874.32	432,764.00	6,548.00	1.5%
Prior Years' Taxes		8043	(25,038.00)	(25,038.00)	2,389.84	(11,475.00)	13,563.00	-54.2%
Supplemental Taxes		8044	332,750.00	332,750.00	69,840.01	418,087.00	85,337.00	25.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	48,777.00	48,777.00	0.00	84,992.00	36,215.00	74.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2.25	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%
<b>Subtotal, LCFF Sources</b>			<b>19,633,287.00</b>	<b>19,633,287.00</b>	<b>2,603,095.28</b>	<b>19,852,513.00</b>	<b>219,226.00</b>	<b>1.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,795,714.00)	(9,795,714.00)	0.00	(9,911,514.00)	(115,800.00)	1.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>9,837,573.00</b>	<b>9,837,573.00</b>	<b>2,603,095.28</b>	<b>9,940,999.00</b>	<b>103,426.00</b>	<b>1.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	112,850.00	112,850.00	0.00	164,598.00	51,748.00	45.9%
Lottery - Unrestricted and Instructional Materials		8560	22,912.00	22,912.00	595.43	22,912.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	165,000.00	165,000.00	3,290.90	362,932.00	197,932.00	120.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>300,762.00</b>	<b>300,762.00</b>	<b>3,886.33</b>	<b>550,442.00</b>	<b>249,680.00</b>	<b>83.0%</b>



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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	250,000.00	250,000.00	0.00	300,000.00		
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	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	5,000.00	5,000.00	6,675.49	42,520.00	37,520.00	750.4%
All Other Sales		8639	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Leases and Rentals		8650	88,500.00	88,500.00	2,096.00	79,000.00	(9,500.00)	-10.7%
Interest		8660	15,500.00	15,500.00	2,699.24	15,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	273,137.00	273,137.00	118,997.75	295,587.05	22,450.05	8.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,025,925.00	1,025,925.00	82,551.50	899,722.00	(126,203.00)	-12.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	410,714.00	410,714.00	96,477.24	643,731.00	233,017.00	56.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,093,776.00</b>	<b>2,093,776.00</b>	<b>309,497.22</b>	<b>2,301,060.05</b>	<b>207,284.05</b>	<b>9.9%</b>
<b>TOTAL, REVENUES</b>			<b>12,232,111.00</b>	<b>12,232,111.00</b>	<b>2,916,478.83</b>	<b>12,792,501.05</b>	<b>560,390.05</b>	<b>4.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	902,091.00	902,091.00	230,934.83	1,048,367.54	(146,276.54)	-16.2%
Certificated Pupil Support Salaries		1200	74,609.00	74,609.00	25,987.00	77,961.00	(3,352.00)	-4.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,126,865.00	1,126,865.00	367,087.29	1,166,540.00	(39,675.00)	-3.5%
Other Certificated Salaries		1900	32,352.00	32,352.00	3,470.38	84,526.46	(52,174.46)	-161.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,135,917.00</b>	<b>2,135,917.00</b>	<b>627,479.50</b>	<b>2,377,395.00</b>	<b>(241,478.00)</b>	<b>-11.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	94,129.00	94,129.00	21,156.01	158,617.00	(64,488.00)	-68.5%
Classified Support Salaries		2200	274,994.00	274,994.00	73,891.53	279,955.00	(4,961.00)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,213,304.00	1,213,304.00	432,272.91	1,288,212.00	(74,908.00)	-6.2%
Clerical, Technical and Office Salaries		2400	1,771,439.00	1,771,439.00	578,778.36	1,896,952.00	(125,513.00)	-7.1%
Other Classified Salaries		2900	332,327.00	332,327.00	50,237.88	299,702.44	32,624.56	9.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,686,193.00</b>	<b>3,686,193.00</b>	<b>1,156,336.69</b>	<b>3,923,438.44</b>	<b>(237,245.44)</b>	<b>-6.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	232,597.00	232,597.00	61,611.66	233,138.85	(541.85)	-0.2%
PERS		3201-3202	453,509.00	453,509.00	139,212.05	476,590.04	(23,081.04)	-5.1%
OASDI/Medicare/Alternative		3301-3302	86,015.00	86,015.00	24,456.48	91,769.88	(5,754.88)	-6.7%
Health and Welfare Benefits		3401-3402	784,471.00	784,471.00	164,934.38	841,576.03	(57,105.03)	-7.3%
Unemployment Insurance		3501-3502	2,892.00	2,892.00	853.54	3,104.96	(212.96)	-7.4%
Workers' Compensation		3601-3602	264,097.00	264,097.00	77,963.29	283,840.40	(19,743.40)	-7.5%
OPEB, Allocated		3701-3702	220,202.00	220,202.00	54,973.34	231,198.44	(10,996.44)	-5.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,043,783.00</b>	<b>2,043,783.00</b>	<b>524,004.74</b>	<b>2,161,218.60</b>	<b>(117,435.60)</b>	<b>-5.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,850.00	2,850.00	4,200.00	6,200.00	(3,350.00)	-117.5%
Books and Other Reference Materials		4200	200.00	200.00	0.00	200.00	0.00	0.0%
Materials and Supplies		4300	385,612.00	385,612.00	116,342.64	422,140.28	(36,528.28)	-9.5%
Noncapitalized Equipment		4400	69,000.00	69,000.00	11,737.65	73,558.86	(4,558.86)	-6.6%
Food		4700	65,000.00	65,000.00	3,141.95	65,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>522,662.00</b>	<b>522,662.00</b>	<b>135,422.24</b>	<b>567,099.14</b>	<b>(44,437.14)</b>	<b>-8.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	173,887.00	173,887.00	60,243.32	211,627.00	(37,740.00)	-21.7%
Dues and Memberships		5300	66,167.00	66,167.00	48,417.29	66,502.00	(335.00)	-0.5%
Insurance		5400-5450	53,431.00	53,431.00	44,311.01	44,311.00	9,120.00	17.1%
Operations and Housekeeping Services		5500	219,750.00	219,750.00	78,192.13	288,800.00	(69,050.00)	-31.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162,180.00	162,180.00	37,297.54	191,430.00	(29,250.00)	-18.0%
Transfers of Direct Costs		5710	(18,382.00)	(18,382.00)	(10,087.30)	(28,325.00)	9,943.00	-54.1%
Transfers of Direct Costs - Interfund		5750	(2,500.00)	(2,500.00)	(1,481.87)	(2,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,143,233.00	1,143,233.00	241,704.37	1,450,450.00	(307,217.00)	-26.9%
Communications		5900	165,597.00	165,597.00	31,253.43	174,194.44	(8,597.44)	-5.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,963,363.00</b>	<b>1,963,363.00</b>	<b>529,849.92</b>	<b>2,396,489.44</b>	<b>(433,126.44)</b>	<b>-22.1%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	72,000.00	72,000.00	26,818.74	110,991.00	(38,991.00)	-54.2%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	28,000.00	(18,000.00)	-180.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>82,000.00</b>	<b>82,000.00</b>	<b>26,818.74</b>	<b>138,991.00</b>	<b>(56,991.00)</b>	<b>-69.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,155,797.00	2,155,797.00	0.00	1,998,707.00	157,090.00	7.3%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,155,797.00</b>	<b>2,155,797.00</b>	<b>0.00</b>	<b>1,998,707.00</b>	<b>157,090.00</b>	<b>7.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(698,736.00)	(698,736.00)	(5,746.77)	(980,266.00)	281,530.00	-40.3%
Transfers of Indirect Costs - Interfund		7350	(95,828.00)	(95,828.00)	0.00	(99,181.00)	3,353.00	-3.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(794,564.00)</b>	<b>(794,564.00)</b>	<b>(5,746.77)</b>	<b>(1,079,447.00)</b>	<b>284,883.00</b>	<b>-35.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,795,151.00</b>	<b>11,795,151.00</b>	<b>2,994,165.06</b>	<b>12,483,891.62</b>	<b>(688,740.62)</b>	<b>-5.8%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,221.00	40,221.00	0.00	70,840.00	30,619.00	76.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			40,221.00	40,221.00	0.00	70,840.00	30,619.00	76.1%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	224,154.00	224,154.00	17,472.00	245,974.00	(21,820.00)	-9.7%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			224,154.00	224,154.00	17,472.00	245,974.00	(21,820.00)	-9.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(807,500.00)	(807,500.00)	(1,795.00)	(929,989.82)	(122,489.82)	15.2%
Contributions from Restricted Revenues		8990	(5,701.00)	(5,701.00)	0.00	(5,701.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(813,201.00)	(813,201.00)	(1,795.00)	(935,690.82)	(122,489.82)	15.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			(997,134.00)	(997,134.00)	(19,267.00)	(1,110,824.82)	(113,690.82)	11.4%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	442,652.00	442,652.00	0.00	440,666.00	(1,986.00)	-0.4%
2) Federal Revenue		8100-8299	2,202,885.00	2,202,885.00	433,138.00	2,272,625.00	69,740.00	3.2%
3) Other State Revenue		8300-8599	2,104,624.00	2,104,624.00	3,172,885.80	5,634,623.80	3,529,999.80	167.7%
4) Other Local Revenue		8600-8799	4,550,282.00	4,550,282.00	245,017.43	4,838,990.00	288,708.00	6.3%
5) TOTAL, REVENUES			9,300,443.00	9,300,443.00	3,851,041.23	13,186,904.80		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,096,148.00	3,096,148.00	882,257.82	3,516,879.97	(420,731.97)	-13.6%
2) Classified Salaries		2000-2999	2,058,317.00	2,058,317.00	600,740.20	2,146,226.27	(87,909.27)	-4.3%
3) Employee Benefits		3000-3999	1,961,646.00	1,961,646.00	426,055.30	2,372,372.61	(410,726.61)	-20.9%
4) Books and Supplies		4000-4999	259,813.00	259,813.00	125,629.03	431,146.11	(171,333.11)	-65.9%
5) Services and Other Operating Expenditures		5000-5999	1,810,574.00	1,810,574.00	268,335.05	5,420,214.47	(3,609,640.47)	-199.4%
6) Capital Outlay		6000-6999	70,950.00	70,950.00	25,355.15	615,396.00	(544,446.00)	-767.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	319,027.00	319,027.00	83,293.75	350,905.00	(31,878.00)	-10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	698,736.00	698,736.00	5,746.77	980,266.00	(281,530.00)	-40.3%
9) TOTAL, EXPENDITURES			10,275,211.00	10,275,211.00	2,417,413.07	15,833,406.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(974,768.00)	(974,768.00)	1,433,628.16	(2,646,501.63)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	813,201.00	813,201.00	1,795.00	935,690.68	122,489.68	15.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			753,201.00	753,201.00	1,795.00	875,690.68		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(221,567.00)	(221,567.00)	1,435,423.16	(1,770,810.95)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,906,605.44	2,906,605.44		2,906,605.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,906,605.44	2,906,605.44		2,906,605.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,906,605.44	2,906,605.44		2,906,605.44		
2) Ending Balance, June 30 (E + F1e)			2,685,038.44	2,685,038.44		1,135,794.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,685,038.44	2,685,038.44		1,135,794.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
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		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	442,652.00	442,652.00	0.00	440,666.00	(1,986.00)	-0.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>442,652.00</b>	<b>442,652.00</b>	<b>0.00</b>	<b>440,666.00</b>	<b>(1,986.00)</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	45,967.00	45,967.00	0.00	45,967.00	0.00	0.0%
Special Education Discretionary Grants		8182	541,315.00	541,315.00	66,237.00	562,266.00	20,951.00	3.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	298,027.00	298,027.00	0.00	319,905.00	21,878.00	7.3%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	841,221.00	841,221.00	339,354.00	1,048,622.00	207,401.00	24.7%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	74,217.00	74,217.00	23,262.00	97,932.00	23,715.00	32.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	15,854.00	15,854.00	4,285.00	15,389.00	(465.00)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	12,441.00	12,441.00	0.00	12,441.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	373,843.00	373,843.00	0.00	170,103.00	(203,740.00)	-54.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,202,885.00</b>	<b>2,202,885.00</b>	<b>433,138.00</b>	<b>2,272,625.00</b>	<b>69,740.00</b>	<b>3.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	840,889.00	840,889.00	0.00	860,461.00	19,572.00	2.3%
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	519,747.00	519,747.00	150,182.00	536,367.00	16,620.00	3.2%
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	5,066.00	5,066.00	7,813.80	7,813.80	2,747.80	54.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	44,620.00	44,620.00	20,853.00	80,853.00	36,233.00	81.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	694,302.00	694,302.00	2,994,037.00	4,149,129.00	3,454,827.00	497.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,104,624.00</b>	<b>2,104,624.00</b>	<b>3,172,885.80</b>	<b>5,634,623.80</b>	<b>3,529,999.80</b>	<b>167.7%</b>



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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	84,000.00	84,000.00	150,036.37	113,408.00	29,408.00	35.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	48.75	10,000.00	10,000.00	New
All Other Local Revenue		8699	127,668.00	127,668.00	94,931.98	376,968.00	249,300.00	195.3%
Tuition		8710	4,338,614.00	4,338,614.00	0.33	4,338,614.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,550,282.00</b>	<b>4,550,282.00</b>	<b>245,017.43</b>	<b>4,838,990.00</b>	<b>288,708.00</b>	<b>6.3%</b>
<b>TOTAL, REVENUES</b>			<b>9,300,443.00</b>	<b>9,300,443.00</b>	<b>3,851,041.23</b>	<b>13,186,904.80</b>	<b>3,886,461.80</b>	<b>41.8%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,745,046.00	1,745,046.00	445,954.97	1,845,406.73	(100,360.73)	-5.8%
Certificated Pupil Support Salaries		1200	192,415.00	192,415.00	40,094.18	198,369.06	(5,954.06)	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	450,150.00	450,150.00	217,082.00	739,627.44	(289,477.44)	-64.3%
Other Certificated Salaries		1900	708,537.00	708,537.00	179,126.67	733,476.74	(24,939.74)	-3.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,096,148.00</b>	<b>3,096,148.00</b>	<b>882,257.82</b>	<b>3,516,879.97</b>	<b>(420,731.97)</b>	<b>-13.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	502,119.00	502,119.00	134,133.89	517,831.87	(15,712.87)	-3.1%
Classified Support Salaries		2200	467,861.00	467,861.00	145,442.08	454,329.54	13,531.46	2.9%
Classified Supervisors' and Administrators' Salaries		2300	144,536.00	144,536.00	50,870.01	192,535.00	(47,999.00)	-33.2%
Clerical, Technical and Office Salaries		2400	424,456.00	424,456.00	144,576.76	497,272.93	(72,816.93)	-17.2%
Other Classified Salaries		2900	519,345.00	519,345.00	125,717.46	484,256.93	35,088.07	6.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,058,317.00</b>	<b>2,058,317.00</b>	<b>600,740.20</b>	<b>2,146,226.27</b>	<b>(87,909.27)</b>	<b>-4.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	319,072.00	319,072.00	87,926.77	667,131.51	(348,059.51)	-109.1%
PERS		3201-3202	239,508.00	239,508.00	71,133.59	261,301.27	(21,793.27)	-9.1%
OASDI/Medicare/Alternative		3301-3302	72,160.00	72,160.00	20,883.05	79,086.49	(6,926.49)	-9.6%
Health and Welfare Benefits		3401-3402	705,294.00	705,294.00	137,331.12	717,894.89	(12,600.89)	-1.8%
Unemployment Insurance		3501-3502	2,447.00	2,447.00	700.37	2,603.80	(156.80)	-6.4%
Workers' Compensation		3601-3602	226,610.00	226,610.00	64,257.52	249,930.82	(23,320.82)	-10.3%
OPEB, Allocated		3701-3702	396,555.00	396,555.00	43,822.88	394,423.83	2,131.17	0.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,961,646.00</b>	<b>1,961,646.00</b>	<b>426,055.30</b>	<b>2,372,372.61</b>	<b>(410,726.61)</b>	<b>-20.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	29,000.00	29,000.00	21,156.71	97,010.80	(68,010.80)	-234.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	179,194.00	179,194.00	90,191.41	260,888.31	(81,694.31)	-45.6%
Noncapitalized Equipment		4400	51,619.00	51,619.00	12,990.91	73,247.00	(21,628.00)	-41.9%
Food		4700	0.00	0.00	1,290.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>259,813.00</b>	<b>259,813.00</b>	<b>125,629.03</b>	<b>431,146.11</b>	<b>(171,333.11)</b>	<b>-65.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	773,212.00	773,212.00	0.00	841,351.23	(68,139.23)	-8.8%
Travel and Conferences		5200	280,181.00	280,181.00	48,067.56	295,961.51	(15,780.51)	-5.6%
Dues and Memberships		5300	16,700.00	16,700.00	18,185.00	20,815.00	(4,115.00)	-24.6%
Insurance		5400-5450	5,595.00	5,595.00	2,829.42	3,267.00	2,328.00	41.6%
Operations and Housekeeping Services		5500	101,250.00	101,250.00	25,280.56	99,277.20	1,972.80	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,410.00	135,410.00	79,927.77	351,023.80	(215,613.80)	-159.2%
Transfers of Direct Costs		5710	18,382.00	18,382.00	10,087.30	28,325.00	(9,943.00)	-54.1%
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	461,357.00	461,357.00	77,220.58	3,749,228.76	(3,287,871.76)	-712.7%
Communications		5900	18,487.00	18,487.00	6,736.86	30,964.97	(12,477.97)	-67.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,810,574.00</b>	<b>1,810,574.00</b>	<b>268,335.05</b>	<b>5,420,214.47</b>	<b>(3,609,640.47)</b>	<b>-199.4%</b>

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	50,000.00	50,000.00	23,870.00	24,800.00	25,200.00	50.4%
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	1,485.15	200,596.00	(200,596.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,950.00	20,950.00	0.00	390,000.00	(369,050.00)	-1761.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>70,950.00</b>	<b>70,950.00</b>	<b>25,355.15</b>	<b>615,396.00</b>	<b>(544,446.00)</b>	<b>-767.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	298,027.00	298,027.00	83,293.75	329,905.00	(31,878.00)	-10.7%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>319,027.00</b>	<b>319,027.00</b>	<b>83,293.75</b>	<b>350,905.00</b>	<b>(31,878.00)</b>	<b>-10.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	698,736.00	698,736.00	5,746.77	980,266.00	(281,530.00)	-40.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>698,736.00</b>	<b>698,736.00</b>	<b>5,746.77</b>	<b>980,266.00</b>	<b>(281,530.00)</b>	<b>-40.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,275,211.00</b>	<b>10,275,211.00</b>	<b>2,417,413.07</b>	<b>15,833,406.43</b>	<b>(5,558,195.43)</b>	<b>-54.1%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>Long-Term Debt Proceeds</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	807,500.00	807,500.00	1,795.00	929,989.68	122,489.68	15.2%
Contributions from Restricted Revenues		8990	5,701.00	5,701.00	0.00	5,701.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			813,201.00	813,201.00	1,795.00	935,690.68	122,489.68	15.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			753,201.00	753,201.00	1,795.00	875,690.68	(122,489.68)	16.3%

<u>Resource</u>	<u>Description</u>	<u>2015-16 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	55,497.00
6300	Lottery: Instructional Materials	1,594.30
6500	Special Education	200,036.65
7810	Other Restricted State	35.00
8150	Ongoing & Major Maintenance Account (RM,	11,447.14
9010	Other Restricted Local	867,184.40
Total, Restricted Balance		<u>1,135,794.49</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,471,020.00	6,471,020.00	(8,372.00)	6,471,020.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,565,427.00	8,565,427.00	3,038,233.00	8,250,200.00	(315,227.00)	-3.7%
4) Other Local Revenue		8600-8799	0.00	0.00	644.95	644.95	644.95	New
5) TOTAL, REVENUES			15,036,447.00	15,036,447.00	3,030,505.95	14,721,864.95		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,036,447.00	15,036,447.00	1,689,312.00	14,936,990.00	99,457.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,036,447.00	15,036,447.00	1,689,312.00	14,936,990.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1,341,193.95	(215,125.05)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1,341,193.95	(215,125.05)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	215,121.23	215,121.23		215,121.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,121.23	215,121.23		215,121.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,121.23	215,121.23		215,121.23		
2) Ending Balance, June 30 (E + F1e)			215,121.23	215,121.23		(3.82)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			215,125.05	215,125.05		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(3.82)	(3.82)		(3.82)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	6,471,020.00	6,471,020.00	(8,372.00)	6,471,020.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,471,020.00</b>	<b>6,471,020.00</b>	<b>(8,372.00)</b>	<b>6,471,020.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	6,944,511.00	6,944,511.00	2,034,336.00	6,629,284.00	(315,227.00)	-4.5%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,620,916.00	1,620,916.00	1,003,897.00	1,620,916.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,565,427.00</b>	<b>8,565,427.00</b>	<b>3,038,233.00</b>	<b>8,250,200.00</b>	<b>(315,227.00)</b>	<b>-3.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	644.95	644.95	644.95	New
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>644.95</b>	<b>644.95</b>	<b>644.95</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>15,036,447.00</b>	<b>15,036,447.00</b>	<b>3,030,505.95</b>	<b>14,721,864.95</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,055,383.00	8,055,383.00	1,128,970.00	8,055,383.00	0.00	0.0%
To County Offices		7212	36,553.00	36,553.00	0.00	36,553.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	6,944,511.00	6,944,511.00	560,342.00	6,845,054.00	99,457.00	1.4%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>15,036,447.00</b>	<b>15,036,447.00</b>	<b>1,689,312.00</b>	<b>14,936,990.00</b>	<b>99,457.00</b>	<b>0.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,036,447.00</b>	<b>15,036,447.00</b>	<b>1,689,312.00</b>	<b>14,936,990.00</b>		



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,065.00	54,065.00	1,930.53	69,594.00	15,529.00	28.7%
3) Other State Revenue		8300-8599	655,071.00	655,071.00	341,345.55	826,156.00	171,085.00	26.1%
4) Other Local Revenue		8600-8799	378,649.00	378,649.00	6,060.55	389,821.53	11,172.53	3.0%
5) TOTAL, REVENUES			1,087,785.00	1,087,785.00	349,336.63	1,285,571.53		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	440,119.00	440,119.00	103,566.03	457,126.00	(17,007.00)	-3.9%
2) Classified Salaries		2000-2999	331,542.00	331,542.00	88,367.53	347,545.00	(16,003.00)	-4.8%
3) Employee Benefits		3000-3999	355,826.00	355,826.00	76,409.64	387,769.00	(31,943.00)	-9.0%
4) Books and Supplies		4000-4999	48,415.00	48,415.00	11,574.46	63,822.86	(15,407.86)	-31.8%
5) Services and Other Operating Expenditures		5000-5999	25,076.00	25,076.00	8,765.15	212,850.00	(187,774.00)	-748.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	95,828.00	95,828.00	0.00	99,181.00	(3,353.00)	-3.5%
9) TOTAL, EXPENDITURES			1,296,806.00	1,296,806.00	288,682.61	1,568,293.86		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(209,021.00)	(209,021.00)	60,653.82	(282,722.33)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	224,154.00	224,154.00	17,472.00	245,974.00	21,820.00	9.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			224,154.00	224,154.00	17,472.00	245,974.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,133.00	15,133.00	78,125.82	(36,748.33)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	36,748.39	36,748.39		36,748.39	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,748.39	36,748.39		36,748.39		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,748.39	36,748.39		36,748.39		
2) Ending Balance, June 30 (E + F1e)			51,881.39	51,881.39		0.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted			51,881.39	51,881.39		0.37		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(0.31)		
		9790	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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	22,290.00	22,290.00	1,930.53	36,474.00	14,184.00	63.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,775.00	31,775.00	0.00	33,120.00	1,345.00	4.2%
<b>TOTAL FEDERAL REVENUE</b>			<b>54,065.00</b>	<b>54,065.00</b>	<b>1,930.53</b>	<b>69,594.00</b>	<b>15,529.00</b>	<b>28.7%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8620	9,819.00	9,819.00	314.55	3,319.00	(6,500.00)	-66.2%
Child Development Apportionments		8630	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8657	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	642,752.00	642,752.00	338,957.00	642,752.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	2,074.00	180,085.00	177,585.00	7103.4%
<b>TOTAL OTHER STATE REVENUE</b>			<b>655,071.00</b>	<b>655,071.00</b>	<b>341,345.55</b>	<b>826,156.00</b>	<b>171,085.00</b>	<b>26.1%</b>
<b>OTHER LOCAL REVENUE</b>								
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	244.90	245.00	245.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	363,649.00	363,649.00	0.00	363,649.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,000.00	15,000.00	5,815.65	25,927.53	10,927.53	72.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>378,649.00</b>	<b>378,649.00</b>	<b>6,060.55</b>	<b>389,821.53</b>	<b>11,172.53</b>	<b>3.0%</b>
<b>TOTAL REVENUES</b>			<b>1,087,785.00</b>	<b>1,087,785.00</b>	<b>349,336.63</b>	<b>1,285,571.53</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	332,110.00	332,110.00	66,428.68	345,715.00	(13,605.00)	-4.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	108,009.00	108,009.00	37,137.35	111,411.00	(3,402.00)	-3.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>440,119.00</b>	<b>440,119.00</b>	<b>103,566.03</b>	<b>457,126.00</b>	<b>(17,007.00)</b>	<b>-3.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	188,817.00	188,817.00	40,805.87	200,927.00	(12,110.00)	-6.4%
Classified Support Salaries		2200	86,265.00	86,265.00	29,278.04	89,619.00	(3,354.00)	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	56,460.00	56,460.00	18,283.62	58,999.00	(539.00)	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>331,542.00</b>	<b>331,542.00</b>	<b>88,367.53</b>	<b>347,545.00</b>	<b>(16,003.00)</b>	<b>-4.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	48,946.00	48,946.00	9,346.33	62,342.00	(15,396.00)	-32.8%
PERS		3201-3202	40,451.00	40,451.00	11,609.26	48,426.00	(7,975.00)	-19.7%
OASDI/Medicare/Alternative		3301-3302	10,998.00	10,998.00	2,581.14	10,920.00	78.00	0.7%
Health and Welfare Benefits		3401-3402	187,169.00	187,169.00	34,174.79	176,281.00	(9,112.00)	-5.5%
Unemployment Insurance		3501-3502	381.00	381.00	86.68	390.00	(9.00)	-2.4%
Workers' Compensation		3601-3602	34,667.00	34,667.00	7,918.11	34,116.00	551.00	1.6%
OPEB, Allocated		3701-3702	55,214.00	55,214.00	10,693.33	55,294.00	(80.00)	-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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>355,826.00</b>	<b>355,826.00</b>	<b>76,409.64</b>	<b>387,769.00</b>	<b>(31,943.00)</b>	<b>-9.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,415.00	20,415.00	4,816.80	35,822.86	(15,407.86)	-75.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	28,000.00	28,000.00	6,757.66	28,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>48,415.00</b>	<b>48,415.00</b>	<b>11,574.46</b>	<b>63,822.86</b>	<b>(15,407.86)</b>	<b>-31.8%</b>

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	25,000.00	(25,000.00)	New
Travel and Conferences		5200	11,340.00	11,340.00	935.04	7,941.00	3,399.00	30.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	500.00	5,413.69	16,400.00	(15,900.00)	-3180.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,700.00	2,700.00	336.00	2,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	1,481.87	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,400.00	5,400.00	0.00	155,205.00	(149,805.00)	-2774.2%
Communications		5900	2,536.00	2,536.00	598.55	3,004.00	(468.00)	-18.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,076.00</b>	<b>25,076.00</b>	<b>8,765.15</b>	<b>212,850.00</b>	<b>(187,774.00)</b>	<b>-748.8%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	95,828.00	95,828.00	0.00	99,181.00	(3,353.00)	-3.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>95,828.00</b>	<b>95,828.00</b>	<b>0.00</b>	<b>99,181.00</b>	<b>(3,353.00)</b>	<b>-3.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,296,806.00</b>	<b>1,296,806.00</b>	<b>288,682.81</b>	<b>1,568,293.88</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	224,154.00	224,154.00	17,472.00	245,974.00	21,820.00	9.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>224,154.00</b>	<b>224,154.00</b>	<b>17,472.00</b>	<b>245,974.00</b>	<b>21,820.00</b>	<b>9.7%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>224,154.00</b>	<b>224,154.00</b>	<b>17,472.00</b>	<b>245,974.00</b>		



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



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3.31	3.31		3.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.31	3.31		3.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.31	3.31		3.31		
2) Ending Balance, June 30 (E + F1e)			3.31	3.31		3.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3.31	3.31		3.31		
Reserved for Fund 14 Deferred Maintenance	0000	9780	3.31					
Reserved for Fund 14 Deferred Maintenance	0000	9780		3.31				
Reserved for Fund 14 Deferred Maintenance	0000	9780				3.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2015/16 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,141.00	10,141.00	0.00	10,141.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,141.00	10,141.00	0.00	10,141.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,620.00	8,620.00	0.00	8,620.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,620.00	8,620.00	0.00	8,620.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,521.00	1,521.00	0.00	1,521.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,521.00	1,521.00	0.00	1,521.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,521.00)	(1,521.00)	0.00	(1,521.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		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)
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	1,521.00	1,521.00	0.00	1,521.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	8,620.00	8,620.00	0.00	8,620.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,141.00</b>	<b>10,141.00</b>	<b>0.00</b>	<b>10,141.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,141.00</b>	<b>10,141.00</b>	<b>0.00</b>	<b>10,141.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,620.00	8,620.00	0.00	8,620.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,620.00</b>	<b>8,620.00</b>	<b>0.00</b>	<b>8,620.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,620.00</b>	<b>8,620.00</b>	<b>0.00</b>	<b>8,620.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	1,521.00	1,521.00	0.00	1,521.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,521.00</b>	<b>1,521.00</b>	<b>0.00</b>	<b>1,521.00</b>	<b>0.00</b>	<b>0.0%</b>



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)
<b>A. REVENUES</b>								
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	686.41	1,200.00	0.00	0.0%
5) TOTAL REVENUES			1,200.00	1,200.00	686.41	1,200.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,200.00	1,200.00	686.41	1,200.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,200.00	29,200.00	0.00	59,819.00	(30,619.00)	-104.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(29,200.00)	(29,200.00)	0.00	(59,819.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,000.00)	(28,000.00)	686.41	(58,619.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	533,787.59	533,787.59		533,787.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			533,787.59	533,787.59		533,787.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,787.59	533,787.59		533,787.59		
2) Ending Balance, June 30 (E + F1e)			505,787.59	505,787.59		475,168.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Reserved For Fund 17 Health and Welfare Ca	0000	9780	165,576.42					
Reserved for Fund 17 DP Banking	0000	9780	145,211.17					
Reserved For Fund 17 Health and Welfare	0000	9780		165,576.42				
Reserved For Fund 17 DP Banking	0000	9780		145,211.17				
Reserved for Fund 17 Health and Welfare Cap	0000	9780				165,576.42		
Reserved for Fund 17 DP Banking	0000	9780				114,592.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	195,000.00	195,000.00		195,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
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	686.41	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,200.00</b>	<b>1,200.00</b>	<b>686.41</b>	<b>1,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,200.00</b>	<b>1,200.00</b>	<b>686.41</b>	<b>1,200.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	29,200.00	29,200.00	0.00	59,819.00	(30,619.00)	-104.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>29,200.00</b>	<b>29,200.00</b>	<b>0.00</b>	<b>59,819.00</b>	<b>(30,619.00)</b>	<b>-104.9%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)</b>			<b>(29,200.00)</b>	<b>(29,200.00)</b>	<b>0.00</b>	<b>(59,819.00)</b>		





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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	2,972.04	7,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,000.00	7,000.00	2,972.04	7,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,000.00	7,000.00	2,972.04	7,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,000.00)	(7,000.00)	0.00	(7,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	2,972.04	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86		2,323,631.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86		2,323,631.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86		2,323,631.86		
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	2,323,631.86		2,323,631.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Reserved for Fund 20 Postemployment Benefi	0000	9780	2,323,631.86					
Reserved For Fund 20 Postemployment Benef	0000	9780		2,323,631.86				
Reserved For Fund 20 Postemployment Benef	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)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	7,000.00	7,000.00	2,972.04	7,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,000.00</b>	<b>7,000.00</b>	<b>2,972.04</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,000.00</b>	<b>7,000.00</b>	<b>2,972.04</b>	<b>7,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)</b>			<b>(7,000.00)</b>	<b>(7,000.00)</b>	<b>0.00</b>	<b>(7,000.00)</b>		

<u>Resource</u>	<u>Description</u>	<u>2015/16 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	995.30	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	995.30	2,500.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,500.00	2,500.00	995.30	2,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,500.00	57,500.00	0.00	57,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,000.00	60,000.00	995.30	60,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	773,989.37	773,989.37		773,989.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			773,989.37	773,989.37		773,989.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			773,989.37	773,989.37		773,989.37		
2) Ending Balance, June 30 (E + F1e)			833,989.37	833,989.37		833,989.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
Reserved for Fund 40 Capital Outlay Project	0000	9760	833,989.37	833,989.37		833,989.37		
Reserved For Fund 40 Capital Outlay Project	0000	9760		833,989.37				
Reserved for Fund 40 Capital Outlay Project	0000	9760				833,989.37		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	995.30	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,500.00	2,500.00	995.30	2,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,500.00	2,500.00	995.30	2,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>57,500.00</b>	<b>57,500.00</b>	<b>0.00</b>	<b>57,500.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2015/16 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	31.00	31.00	31.00	31.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	133.20	133.20	145.61	145.61	12.41	9%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>164.20</b>	<b>164.20</b>	<b>176.61</b>	<b>176.61</b>	<b>12.41</b>	<b>8%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	38.93	38.93	38.93	38.93	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>38.93</b>	<b>38.93</b>	<b>38.93</b>	<b>38.93</b>	<b>0.00</b>	<b>0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>203.13</b>	<b>203.13</b>	<b>215.54</b>	<b>215.54</b>	<b>12.41</b>	<b>6%</b>
<b>4. Adults in Correctional Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>5. County Operations Grant ADA</b>	<b>33,020.59</b>	<b>33,020.59</b>	<b>33,177.18</b>	<b>33,177.18</b>	<b>156.59</b>	<b>0%</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	2,743,460.00	1,377,140.00	1,788,240.00	2,520,236.00	5,365,837.00	4,219,413.00	13,691,018.00	5,262,314.00
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	40,840.00	40,840.00	82,874.00	79,511.00	70,850.00	81,490.00	70,850.00	70,849.00
Property Taxes	19,289.00	22,120.00	3,401.00	2,320,220.00	947,735.00	8,276,001.00	0.00	202,632.00
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	(4,650,561.00)	0.00
Federal Revenue	52,337.00	4,285.00	390,230.00	(13,714.00)	234,973.00	0.00	54,849.00	122,343.00
Other State Revenue	529,917.00	35,434.00	1,083,021.00	1,528,400.00	0.00	0.00	0.00	0.00
Other Local Revenue	17,613.00	63,458.00	88,919.00	384,524.00	145,017.00	273,895.00	72,560.00	207,506.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>	659,996.00	166,137.00	1,648,445.00	4,292,941.00	1,398,575.00	8,631,386.00	(4,452,302.00)	603,330.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	286,702.00	227,558.00	494,941.00	500,536.00	510,449.00	17,638.00	1,001,672.00	533,384.00
Classified Salaries	385,861.00	375,260.00	506,349.00	489,607.00	516,838.00	536,222.00	506,396.00	495,974.00
Employee Benefits	154,663.00	153,668.00	410,188.00	231,542.00	483,025.00	286,089.00	413,376.00	428,358.00
Books and Supplies	30,166.00	88,967.00	67,240.00	74,678.00	60,824.00	98,905.00	66,611.00	79,663.00
Services	127,401.00	271,428.00	213,468.00	185,888.00	147,679.00	167,043.00	910,594.00	601,766.00
Capital Outlay		106.00	1,211.00	50,857.00	56,120.00	43,371.00	27,678.00	23,012.00
Other Outgo			83,294.00	17,472.00	64.00	(5,481.00)	1,050,075.00	0.00
Interfund Transfers Out					0.00			
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	984,793.00	1,116,987.00	1,776,691.00	1,550,580.00	1,774,999.00	1,143,787.00	3,976,402.00	2,162,157.00
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not in Treasury	1,154,001.67							
Accounts Receivable	4,742,559.43	1,539,628.00	747,162.00	195,726.00		2,000,000.00		50,000.00
Due From Other Funds	106,241.98							
Stores	0.00							
Prepaid Expenditures	95,610.00							
Other Current Assets	0.00							
Deferred Outflows of Resources	0.00							
<b>SUBTOTAL</b>	6,098,413.08	1,539,628.00	747,162.00	195,726.00	0.00	2,000,000.00	0.00	50,000.00
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable	2,161,245.13	165,337.00	(133,933.00)	62,486.00	800,000.00	15,994.00		
Due To Other Funds	0.00	12,341.00	20,853.00					
Current Loans	0.00							
Unearned Revenues	42,532.38							
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	2,203,777.51	177,678.00	(113,080.00)	62,486.00	800,000.00	15,994.00	0.00	0.00
<b>Nonoperating</b>								
Suspense Cleaning								
<b>TOTAL BALANCE SHEET ITEMS</b>	3,894,635.57	1,361,950.00	660,242.00	133,240.00	(800,000.00)	1,984,006.00	0.00	50,000.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(1,366,320.00)	411,100.00	731,996.00	2,875,601.00	(1,176,424.00)	9,471,605.00	(6,428,704.00)	(1,508,827.00)
<b>F. ENDING CASH (A + E)</b>	1,377,140.00	1,788,240.00	2,520,236.00	5,395,837.00	4,219,413.00	13,691,018.00	5,262,314.00	3,753,487.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>									
<b>(Enter Month Name):</b>									
OCTOBER									
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
	LCFF/Revenue Limit Sources	3,753,487.00	3,523,219.00	6,863,511.00	6,121,143.00				
	Principal Apportionment	78,584.00	70,849.00	70,849.00	101,850.00			854,236.00	854,237.00
	Property Taxes	990,012.00	5,633,972.00	142,718.00	440,175.00			18,998,275.00	18,998,276.00
	Miscellaneous Funds	0.00	33,214.00	0.00	(4,853,502.00)			(9,470,849.00)	(9,470,848.00)
	Federal Revenue	384,117.00	0.00	45,356.00	504,854.00	492,996.00		2,272,626.00	2,272,625.00
	Other State Revenue	0.00	0.00	0.00	3,008,294.00	0.00		6,185,066.00	6,185,065.80
	Other Local Revenue	362,140.00	446,059.00	299,849.00	2,278,512.00	2,500,000.00		7,140,052.00	7,140,050.05
	Interfund Transfers In	3,964.00			66,876.00			70,840.00	70,840.00
	All Other Financing Sources							0.00	0.00
	<b>TOTAL RECEIPTS</b>	1,818,817.00	6,184,094.00	558,772.00	1,547,059.00	2,992,996.00	0.00	26,050,246.00	26,050,245.85
<b>C. DISBURSEMENTS</b>									
	Certificated Salaries	515,221.00	602,032.00	530,155.00	553,984.00	120,000.00		5,894,272.00	5,894,274.97
	Classified Salaries	509,085.00	512,388.00	500,136.00	725,550.00	10,000.00		6,069,666.00	6,069,664.71
	Employee Benefits	419,041.00	460,902.00	70,523.00	222,217.00	800,000.00		4,533,592.00	4,533,591.21
	Books and Supplies	141,938.00	42,566.00	11,795.00	59,892.00	175,000.00		998,245.00	998,245.25
	Services	467,910.00	185,185.00	129,757.00	308,586.00	4,100,000.00		7,816,705.00	7,816,703.91
	Capital Outlay	1,438.00	0.00	58,774.00	491,820.00			754,387.00	754,387.00
	Other Outgo	(5,548.00)	1,040,934.00		87,093.00			2,250,431.00	2,250,431.00
	Interfund Transfers Out				288,502.00			305,974.00	305,974.00
	All Other Financing Uses							0.00	0.00
	<b>TOTAL DISBURSEMENTS</b>	2,049,085.00	2,844,007.00	1,301,140.00	2,737,844.00	5,205,000.00	0.00	28,623,272.00	28,623,272.05
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
	Cash Not in Treasury							0.00	
	Accounts Receivable		205.00			2,992,996.00		7,735,555.00	
	Due From Other Funds							0.00	
	Stores							0.00	
	Prepaid Expenditures							0.00	
	Other Current Assets							0.00	
	Deferred Outflows of Resources							0.00	
	<b>SUBTOTAL</b>	0.00	205.00	0.00	0.00	2,992,996.00	0.00	7,735,555.00	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable					5,205,000.00		7,366,245.00	
	Due To Other Funds							33,194.00	
	Current Loans							0.00	
	Unearned Revenues							0.00	
	Deferred Inflows of Resources							0.00	
	<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	5,205,000.00	0.00	7,399,439.00	
	<u>Nonoperating</u>								
	Suspense Cleaning							0.00	
	<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	205.00	0.00	0.00	(2,212,004.00)	0.00	336,116.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		(230,268.00)	3,340,292.00	(742,368.00)	(1,130,585.00)	(4,424,008.00)	0.00	(2,236,910.00)	(2,573,026.20)
<b>F. ENDING CASH (A + E)</b>									
		3,523,219.00	6,863,511.00	6,121,143.00	4,930,558.00			506,550.00	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									



**San Luis Obispo County Office of Education**  
**Assumptions for Multiyear Projections**  
**2015-16 First Interim**

	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 First Interim</b>	<b>2016-17 Year 1</b>	<b>2017-18 Year 2</b>
State Statutory COLA	0.85%	1.02%	1.60%	2.48%
COE one-time funding for LCAP review				
\$30,000 @ 10 districts, plus \$1.00 per ADA		\$ 362,432		
\$550 per ADA for Mandate Reimbursement funding		\$ 119,720		
<b>ADA Projections:</b>				
County-Wide Operations Grant	33,020.59	33,177.18	33,177.18	33,177.18
Community School	158.27	145.61	138.33	135.56
Juvenile Court School	30.96	31.00	31.00	31.00
<b>Unduplicated Pupil Counts:</b>				
<b>Supplemental Grant:</b>				
Community School	80.65%	85.00%	85.00%	85.00%
Juvenile Court	100.00%	100.00%	100.00%	100.00%
CalSTRS Employer Rate:	8.88%	10.73%	12.58%	14.43%
CalPERS Employer Rate:	11.771%	11.847%	13.050%	14.400%
<b>Other Assumptions:</b>				
Multi-year projections are based on most updated economic forecast for COLA, CPI, and Interest Rates.				
Salaries and Benefits are budgeted to reflect all current negotiated contracts, step, column, and longevity movement				
Health and Welfare Benefits Budgeted for all full-time FTE's				
Adjust to reflect projected carryovers and eliminated on-time expenditures				

**San Luis Obispo County Office of Education  
2015-16 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
- COLA increase of 1.160% in 2016-17 (*see Attachment B*) and 2.48% in 2017-18 (*see Attachment C*).
- Reduction of 7.28 (5% decrease) for Community School in 2016-16 and an additional reduction of 2.77 ADA (2% decrease) in 2017-18.
- 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 (\$362,432) in 2016-17 for one-time unrestricted COE LCAP review funding received in 2015-16.
- Reduction of (\$119,720) in 2016-17 for one-time unrestricted COE mandated funding received in 2015-16.
- 5% projected increase to revenues received for county-operated special education classes in 2015-16 and 2016-17.
- Decrease contributions to SLOCOE supported programs.

The expenditure projections include the following:

- Decrease to salary and benefits in fiscal years 2016-17 & 2017-18 based on current staffing. Reduction of 1.0 FTE in Certificated Salaries in fiscal years 2016-17 & 2017-18 to reflect declining ADA in Community School Programs.
- Decrease expenditures for books and supplies in 2016-17 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 2016-17 for one-time carryover funding. 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 2016-17 to reflect 33% decrease in county-wide Teacher Induction Program (TIP, formerly BTSA) and Two-Tiered Admin allocations. Fiscal Year 2017-18 reflects an additional 33% decrease to both county wide allocations.
- Expenditures in Object 7299 have been revised to reflect prior year excess property taxes budgeted in the amount of \$2,111,355 for 2016-17 and \$ 2,075,435 for 2017-18.
- 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 2016-17 and 2017-18.
- Staffing levels are consistently monitored and adjusted according to enrollment.

Additional reductions to material and supplies, and other services budgets are projected in order to offset declining enrollment within student programs and deficit spending. 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 2016-17 and 2017-18 fiscal years.

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 2016-17 are \$2,075,435 and \$1,948,212 in 2017-18.

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 3% in the general fund ending balance to safeguard the County Office's financial stability. The 2015-16 Interim Report certifies that SLOCOE can meet the 3% 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**  
2015-16 First InterimDistricts :   
**LCFF Grant Section FOR FISCAL YEAR 2016-17**  
**County Operations Grant****ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 72.46	30,000.00	\$ 2,173,800	
30,000 60,000	\$ 62.11	3,177.18	\$ 197,335	
60,000 140,000	\$ 51.76	-	\$ -	
140,000 "+"	\$ 41.40	-	\$ -	
				\$ 2,371,135

**District Section**

\$ 113,155.52 10 districts \$ 1,131,555

**Base Section**

\$ 678,934.13 \$ 678,934

**County Operations Grant Total**\$ 4,181,624 [A]**Pupil Driven Grants - Use '13-14 Projected Data**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,966,132</b>
Base Grant	\$ 11,611.41	<b>138.33</b>	\$ 1,606,178	<b>Total Supplemental \$ 603,821</b>
Supplemental (35%)	\$ 4,063.99			<b>Total Concentration \$ 259,749</b>
Estimated ELL / FRM %	<input type="text" value="85.00%"/>	117.58	\$ 477,838	
Concentration	35.00%	48.41	\$ 196,757	
				\$ 2,280,773
<b>Court School Grant</b>				
Base Grant	\$ 11,611.41	<b>31.00</b>	\$ 359,954	
Supplemental (35%)	\$ 4,063.99			
Estimated ELL / FRM %	100.00%	31.00	\$ 125,984	
Concentration	50.00%	15.50	\$ 62,992	
				\$ 548,929
<b>Pupil Driven Grants Total</b>				<u>\$ 2,829,702</u> [B]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes		<input type="text" value="2,075,435"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
<b>Add-On to Guarantee Minimum State Aid</b>		<u>\$ 816,785</u>	[Q] = [P - O] or 0
<b>Estimated 2016-17 LCFF Funding</b>		<u>\$ 7,828,111</u>	[R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

**2015-16 First Interim**

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

**County Operations Grant**

**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 74.26	30,000.00	\$ 2,227,800	
30,000 60,000	\$ 63.65	3,177.18	\$ 202,228	
60,000 140,000	\$ 53.04	-	\$ -	
140,000 "+"	\$ 42.43	-	\$ -	
				\$ 2,430,028

**District Section**

\$ 115,961.78 10 districts \$ 1,159,618

**Base Section**

\$ 695,771.70 \$ 695,772

**County Operations Grant Total**

\$ 4,285,417 [A]

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

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,981,972</b>
Base Grant	\$ 11,899.37	<b>135.56</b>	\$ 1,613,091	<b>Total Supplemental \$ 609,003</b>
Supplemental (35%)	\$ 4,164.78			<b>Total Concentration \$ 262,158</b>
Estimated ELL / FRM %	<input type="text" value="85.00%"/>	115.23	\$ 479,895	
Concentration	35.00%	47.45	\$ 197,604	
				\$ 2,290,589
<b>Court School Grant</b>				
Base Grant	\$ 11,899.37	<b>31.00</b>	\$ 368,880	
Supplemental (35%)	\$ 4,164.78			
Estimated ELL / FRM %	100.00%	31.00	\$ 129,108	
Concentration	50.00%	15.50	\$ 64,554	
				\$ 562,543
<b>Pupil Driven Grants Total</b>				<u>\$ 2,853,132</u> [B]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes		<input type="text" value="\$ 2,075,435"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
<b>Add-On to Guarantee Minimum State Aid</b>		<u>\$ 816,785</u>	[Q] = [P - O] or 0
<b>Estimated 2016-17 LCFF Funding</b>		<u>\$ 7,955,334</u>	[R] = [K + Q]



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)</b>						
		33,177.18	2.00%	33,840.72	2.00%	34,517.53
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	10,381,665.00	0.00%	10,381,665.00	0.00%	10,381,665.00
2. Federal Revenues	8100-8299	2,272,625.00	-16.90%	1,888,506.09	-0.06%	1,887,414.18
3. Other State Revenues	8300-8599	6,185,065.80	-8.28%	5,672,714.11	-47.56%	2,974,911.35
4. Other Local Revenues	8600-8799	7,140,050.05	14.11%	8,147,484.84	5.08%	8,561,049.69
5. Other Financing Sources						
a. Transfers In	8900-8929	70,840.00	0.00%	70,840.00	0.00%	70,840.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(0.14)	-100.00%	0.00	0.00%	0.00
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>26,050,245.71</b>	<b>0.43%</b>	<b>26,161,210.04</b>	<b>-8.74%</b>	<b>23,875,880.22</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,894,274.97		5,891,920.45
b. Step & Column Adjustment				176,828.25		176,829.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(179,182.77)		(194,972.37)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,894,274.97	-0.04%	5,891,920.45	-0.31%	5,873,777.76
2. Classified Salaries						
a. Base Salaries				6,069,664.71		6,151,504.65
b. Step & Column Adjustment				182,089.94		185,957.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(100,250.00)		(57,172.97)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,069,664.71	1.35%	6,151,504.65	2.09%	6,280,289.58
3. Employee Benefits	3000-3999	4,533,591.21	0.25%	4,544,749.63	-0.49%	4,522,674.77
4. Books and Supplies	4000-4999	998,245.25	-16.61%	832,406.19	-0.11%	831,490.04
5. Services and Other Operating Expenditures	5000-5999	7,816,703.91	-18.99%	6,332,520.72	-30.77%	4,384,124.29
6. Capital Outlay	6000-6999	754,387.00	-46.98%	400,000.00	-37.40%	250,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,349,612.00	4.78%	2,461,942.64	-1.47%	2,425,705.60
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(99,181.00)	23.53%	(122,518.08)	123.26%	(273,538.98)
9. Other Financing Uses						
a. Transfers Out	7600-7629	305,974.00	2.36%	313,182.22	2.37%	320,606.69
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>28,623,272.05</b>	<b>-6.35%</b>	<b>26,805,708.42</b>	<b>-8.17%</b>	<b>24,615,525.75</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,573,026.34)		(644,498.38)		(739,645.53)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,638,095.32		4,065,068.98		3,420,570.60
2. Ending Fund Balance (Sum lines C and D1)		4,065,068.98		3,420,570.60		2,680,925.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,750.00		25,750.00		25,750.00
b. Restricted	9740	1,135,794.49		692,258.37		125,888.05
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,163,635.00		2,075,435.00		1,948,212.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	738,495.13		627,127.23		581,075.02
2. Unassigned/Unappropriated	9790	1,394.36		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,065,068.98		3,420,570.60		2,680,925.07

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. County School Service Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	738,495.13		627,127.23		581,075.02
c. Unassigned/Unappropriated	9790	1,394.36		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		934,889.49		822,127.23		776,075.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.27%		3.07%		3.15%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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					
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		14,936,990.00		14,936,990.00		14,936,990.00
<b>2. County Office's Total Expenditures and Other Financing Uses</b>						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		28,623,272.05		26,805,708.42		24,615,525.75
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		28,623,272.05		26,805,708.42		24,615,525.75
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		28,623,272.05		26,805,708.42		24,615,525.75
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)		858,698.16		804,171.25		738,465.77
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		581,000.00		581,000.00		581,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		858,698.16		804,171.25		738,465.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Yellow-Reserve Levels



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		33,177.18	2.00%	33,840.72	2.00%	34,517.53
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	9,940,999.00	0.00%	9,940,999.00	0.00%	9,940,999.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	550,442.00	-87.89%	66,644.40	-0.65%	66,209.00
4. Other Local Revenues	8600-8799	2,301,060.05	6.47%	2,450,000.00	5.10%	2,575,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,840.00	0.00%	70,840.00	0.00%	70,840.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(935,690.82)	-25.19%	(700,000.00)	-7.14%	(650,000.00)
6. Total (Sum lines A1 thru A5c)		11,927,650.23	-0.83%	11,828,483.40	1.48%	12,003,048.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,377,395.00		2,338,716.85
b. Step & Column Adjustment				71,321.85		70,233.57
c. Cost-of-Living Adjustment						
d. Other Adjustments				(110,000.00)		(65,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,377,395.00	-1.63%	2,338,716.85	0.22%	2,343,950.42
2. Classified Salaries						
a. Base Salaries				3,923,438.44		3,940,891.59
b. Step & Column Adjustment				117,703.15		119,639.51
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,250.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,923,438.44	0.44%	3,940,891.59	3.04%	4,060,531.10
3. Employee Benefits	3000-3999	2,161,218.60	0.17%	2,165,000.00	0.92%	2,185,000.00
4. Books and Supplies	4000-4999	567,099.14	-29.47%	400,000.00	0.00%	400,000.00
5. Services and Other Operating Expenditures	5000-5999	2,396,489.44	-21.72%	1,875,900.00	-2.67%	1,825,800.00
6. Capital Outlay	6000-6999	138,991.00	-100.00%	0.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,998,707.00	5.64%	2,111,355.00	-1.70%	2,075,435.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,079,447.00)	-2.21%	(1,055,600.00)	-5.27%	(1,000,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	245,974.00	2.93%	253,182.22	2.93%	260,606.69
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)		12,729,865.62	-5.50%	12,029,445.66	1.22%	12,176,323.21
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(802,215.39)		(200,962.26)		(173,275.21)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,731,489.88		2,929,274.49		2,728,312.23
2. Ending Fund Balance (Sum lines C and D1)		2,929,274.49		2,728,312.23		2,555,037.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,750.00		25,750.00		25,750.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,163,635.00		2,075,435.00		1,948,212.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	738,495.13		627,127.23		581,075.02
2. Unassigned/Unappropriated	9790	1,394.36		0.00		0.00
f. Total Components of Ending Fund Balance		2,929,274.49		2,728,312.23		2,555,037.02
(Line D3f must agree with line D2)						

Pink-Prior Year "Excess Property Tax" Expenditure  
Green-Current Year "Excess Property Tax" Reserve

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	738,495.13		627,127.23		581,075.02
c. Unassigned/Unappropriated	9790	1,394.36		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>934,889.49</b>		<b>822,127.23</b>		<b>776,075.02</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SEE MULTI-YEAR ASSUMPTIONS						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	440,666.00	0.00%	440,666.00	0.00%	440,666.00
2. Federal Revenues	8100-8299	2,272,625.00	-16.90%	1,888,506.09	-0.06%	1,887,414.18
3. Other State Revenues	8300-8599	5,634,623.80	-0.51%	5,606,069.71	-48.12%	2,908,702.35
4. Other Local Revenues	8600-8799	4,838,990.00	17.74%	5,697,484.84	5.06%	5,986,049.69
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	935,690.68	-25.19%	700,000.00	-7.14%	650,000.00
6. Total (Sum lines A1 thru A5c)		14,122,595.48	1.49%	14,332,726.64	-17.16%	11,872,832.22
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,516,879.97		3,553,203.60
b. Step & Column Adjustment				105,506.40		106,596.11
c. Cost-of-Living Adjustment						
d. Other Adjustments				(69,182.77)		(129,972.37)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,516,879.97	1.03%	3,553,203.60	-0.66%	3,529,827.34
2. Classified Salaries						
a. Base Salaries				2,146,226.27		2,210,613.06
b. Step & Column Adjustment				64,386.79		66,318.39
c. Cost-of-Living Adjustment						
d. Other Adjustments						(57,172.97)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,146,226.27	3.00%	2,210,613.06	0.41%	2,219,758.48
3. Employee Benefits	3000-3999	2,372,372.61	0.31%	2,379,749.63	-1.77%	2,337,674.77
4. Books and Supplies	4000-4999	431,146.11	0.29%	432,406.19	-0.21%	431,490.04
5. Services and Other Operating Expenditures	5000-5999	5,420,214.47	-17.78%	4,456,620.72	-42.59%	2,558,324.29
6. Capital Outlay	6000-6999	615,396.00	-35.00%	400,000.00	-43.65%	225,396.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	350,905.00	-0.09%	350,587.64	-0.09%	350,270.60
8. Other Outgo - Transfers of Indirect Costs	7300-7399	980,266.00	-4.81%	933,081.92	-22.14%	726,461.02
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,893,406.43	-7.03%	14,776,262.76	-15.82%	12,439,202.54
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,770,810.95)		(443,536.12)		(566,370.32)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,906,605.44		1,135,794.49		692,258.37
2. Ending Fund Balance (Sum lines C and D1)		1,135,794.49		692,258.37		125,888.05
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,135,794.49		692,258.37		125,888.05
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,135,794.49		692,258.37		125,888.05

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SEE MULTI-YEAR ASSUMPTIONS						

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	28,623,272.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,796,850.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	754,387.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	2,008,707.00
5. Interfund Transfers Out	All	9300	7600-7629	305,974.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	67,244.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,338,614.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,495,926.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,330,496.05

<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		176.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		103,790.82
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	14,115,257.61	74,593.13
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	14,115,257.61	74,593.13
B. Required effort (Line A.2 times 90%)	12,703,731.85	67,133.82
C. Current year expenditures (Line I.E and Line II.B)	18,330,496.05	103,790.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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





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)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d, C2d, C6d)</b>				
Current Year (2015-16)	164.20	176.61	7.6%	Not Met
1st Subsequent Year (2016-17)	150.88	169.33	12.2%	Not Met
2nd Subsequent Year (2017-18)	138.89	166.56	19.9%	Not Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2015-16)	38.93	38.93	0.0%	Met
1st Subsequent Year (2016-17)	38.93	38.93	0.0%	Met
2nd Subsequent Year (2017-18)	38.93	38.93	0.0%	Met
<b>County Operations Grant ADA (Form A/AI, Line B6)</b>				
Current Year (2015-16)	33,020.59	33,177.18	0.5%	Met
1st Subsequent Year (2016-17)	33,020.59	33,840.72	2.5%	Not Met
2nd Subsequent Year (2017-18)	33,020.59	34,517.53	4.5%	Not Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1, C3f, C6, C7f)</b>				
Current Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met

**1B. Comparison of County Office ADA to the Standard**

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

- 1a. STANDARD 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)

2014-15 Funded P-Annual was higher than projected at 2015-16 Budget Adoption; ADA was projected at 10% decline for current and two subsequent years. ADA projections have been revised to reflect increase in Funded ADA. Subsequent years are projected as follows: 2016-17 5% decline, 2017-18 2% decline.

**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: -2.0% to +2.0%

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

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; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 2C)	Projected Year Totals		
Current Year (2015-16)	19,633,287.00	19,852,513.00	1.1%	Met
1st Subsequent Year (2016-17)	19,626,193.00	19,845,418.00	1.1%	Met
2nd Subsequent Year (2017-18)	19,626,193.00	19,845,418.00	1.1%	Met

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

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

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

**3. CRITERION: Salaries and Benefits**

**STANDARD:** Projected total salaries and benefits for any of the 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:

**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 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2015-16)	14,982,004.00	16,497,530.89	10.1%	Not Met
1st Subsequent Year (2016-17)	15,032,456.92	16,588,174.73	10.3%	Not Met
2nd Subsequent Year (2017-18)	15,238,843.28	16,676,742.11	9.4%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

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

Salary and benefit adjustments at 1st interim include the following: 3% increase for Management, Certificated, and Classified staff; Addition of Career Pathways Grant Salary and Benefits \$425,780

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

Current Year (2015-16)	2,202,885.00	2,272,625.00	3.2%	No
1st Subsequent Year (2016-17)	2,122,872.00	1,888,506.09	-11.0%	Yes
2nd Subsequent Year (2017-18)	2,038,321.00	1,887,414.18	-7.4%	Yes

**Explanation:**  
(required if Yes)

Reduced Revenues in 2016-17 and 2017-18 for one-time carry-over in Title 1 and other Federal Programs.

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

Current Year (2015-16)	2,405,386.00	6,185,065.80	157.1%	Yes
1st Subsequent Year (2016-17)	2,421,187.00	5,672,714.11	134.3%	Yes
2nd Subsequent Year (2017-18)	2,366,688.00	2,974,911.35	25.7%	Yes

**Explanation:**  
(required if Yes)

Increased State Revenues in 2016-17 & 2017-18 to reflect the New Career Pathways Grant. Increased 2015-16 to reflect One-Time Carry-over

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

Current Year (2015-16)	6,644,058.00	7,140,050.05	7.5%	Yes
1st Subsequent Year (2016-17)	7,034,999.00	8,147,484.84	15.8%	Yes
2nd Subsequent Year (2017-18)	7,181,294.00	8,561,049.69	19.2%	Yes

**Explanation:**  
(required if Yes)

Increased Local Revenues to reflect new revenues for the Two Tiered Admin Training and TIP. Increased other misc. revenue sources

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

Current Year (2015-16)	782,475.00	998,245.25	27.6%	Yes
1st Subsequent Year (2016-17)	723,503.00	832,406.19	15.1%	Yes
2nd Subsequent Year (2017-18)	717,038.00	831,490.04	16.0%	Yes

**Explanation:**  
(required if Yes)

Increased books and supplies to reflect One-time carry-over funds; increased to reflect Career Pathways Grant.

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

Current Year (2015-16)	3,773,937.00	7,816,703.91	107.1%	Yes
1st Subsequent Year (2016-17)	3,415,592.00	6,332,520.72	85.4%	Yes
2nd Subsequent Year (2017-18)	3,321,162.00	4,384,124.29	32.0%	Yes

**Explanation:**  
(required if Yes)

Increased Services and Operating expenses to reflect One-time carry-over funds; increased to reflect Career Pathways Grant; increased utilities

**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
<b>Total Federal, State, and Other Local Revenues (Section 4A)</b>				
Current Year (2015-16)	11,252,329.00	15,597,740.85	38.6%	Not Met
1st Subsequent Year (2016-17)	11,579,058.00	15,708,705.04	35.7%	Not Met
2nd Subsequent Year (2017-18)	11,586,303.00	13,423,375.22	15.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2015-16)	4,556,412.00	8,814,949.16	93.5%	Not Met
1st Subsequent Year (2016-17)	4,139,095.00	7,164,926.91	73.1%	Not Met
2nd Subsequent Year (2017-18)	4,038,200.00	5,215,614.33	29.2%	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:** Reduced Revenues in 2016-17 and 2017-18 for one-time carry-over in Title 1 and other Federal Programs.  
Federal Revenue  
(linked from 4A if NOT met)

**Explanation:** Increased State Revenues in 2016-17 & 2017-18 to reflect the New Career Pathways Grant. Increased 2015-16 to reflect One-Time Carry-over  
Other State Revenue  
(linked from 4A if NOT met)

**Explanation:** Increased Local Revenues to reflect new revenues for the Two Tiered Admin Training and TIP. Increased other misc. revenue sources  
Other Local Revenue  
(linked from 4A if NOT met)

- 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:** Increased books and supplies to reflect One-time carry-over funds; increased to reflect Career Pathways Grant.  
Books and Supplies  
(linked from 4A if NOT met)

**Explanation:** Increased Services and Operating expenses to reflect One-time carry-over funds; increased to reflect Career Pathways Grant; increased utilities  
Services and Other Exps  
(linked from 4A if NOT met)

**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 amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

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

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for the current year or the amount that the county office deposited into the account for the 2014-15 fiscal year. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	381,895.97	381,927.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		373,753.00	

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

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

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

**6. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	3.3%	3.1%	3.2%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	1.1%	1.0%	1.1%

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	14,936,990.00	14,936,990.00	14,936,990.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	(802,215.39)	12,729,865.62	6.3%	Not Met
1st Subsequent Year (2016-17)	(200,962.26)	12,029,445.66	1.7%	Not Met
2nd Subsequent Year (2017-18)	(173,275.21)	12,176,323.21	1.4%	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)

Deficit spending has increased due to continual declining enrollment in Community School Programs and the loss of One-Time funds in 2015-16. Expenditure reductions will be implemented in subsequent years.

**7. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2015-16)	4,065,068.98	Met
1st Subsequent Year (2016-17)	3,420,570.60	Met
2nd Subsequent Year (2017-18)	2,680,925.07	Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2015-16)	4,930,558.00	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 reserves<sup>1</sup> 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 uses<sup>2</sup>:

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

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	28,623,272	26,805,708	24,615,526
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	28,623,272.05	26,805,708.42	24,615,525.75
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	28,623,272.05	26,805,708.42	24,615,525.75
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	858,698.16	804,171.25	738,465.77
6. Reserve Standard - by Amount (From percentage level chart above)	581,000.00	581,000.00	581,000.00
7. <b>County Office's Reserve Standard</b> <b>(Greater of Line A5 or Line A6)</b>	<b>858,698.16</b>	<b>804,171.25</b>	<b>738,465.77</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	738,495.13	627,127.23	581,075.02
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,394.36	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	195,000.00	195,000.00	195,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	934,889.49	822,127.23	776,075.02
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.27%	3.07%	3.15%
<b>County Office's Reserve Standard</b> <b>(Section 8A, Line 7):</b>	<b>858,698.16</b>	<b>804,171.25</b>	<b>738,465.77</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

Reserves are not met in both subsequent years due to declining enrollment in Community Schools and the loss of One-time funds in 2015-16.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

On-going salary increases for step and column of 3% are reflected in the Budget and two subsequent years. Reductions to expenditures in subsequent years will offset the loss of one-time revenues

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2015-16)	(807,500.00)	(929,989.82)	15.2%	122,489.82	Not Met
1st Subsequent Year (2016-17)	(731,881.00)	(949,217.68)	29.7%	217,336.68	Not Met
2nd Subsequent Year (2017-18)	(658,693.00)	(962,160.68)	46.1%	303,467.68	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2015-16)	40,221.00	70,840.00	76.1%	30,619.00	Not Met
1st Subsequent Year (2016-17)	12,221.00	70,840.00	479.7%	58,619.00	Not Met
2nd Subsequent Year (2017-18)	12,221.00	70,840.00	479.7%	58,619.00	Not Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2015-16)	284,154.00	305,974.00	7.7%	21,820.00	Not Met
1st Subsequent Year (2016-17)	257,000.00	313,182.22	21.9%	56,182.22	Not Met
2nd Subsequent Year (2017-18)	270,577.00	320,606.69	18.5%	50,029.69	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 were increased due to the following: increased RDA funds moved to resource 9694, increased support to Educational Services to support Rancho El Chorro, and RSP

1b. NOT MET - The projected transfers in to 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)

Transfers In were increased from Fund 17 to reflect additional expenditures for Data Processing equipment

- 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)

Transfers Out to Fund 12 were increased to reflect salary and benefit increases.

- 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the 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.

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

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

DATA ENTRY: 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)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Varied, according to source of funds for salary		

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
Child Care Facilities Fund Loan	6		Unrestricted Resources Object 7439	126,000
<b>TOTAL:</b>				<b>126,000</b>

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Child Care Facilities Fund Loan	21,000	21,000	21,000	21,000
<b>Total Annual Payments:</b>	<b>89,420</b>	<b>89,420</b>	<b>89,420</b>	<b>89,420</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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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)

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

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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
10,701,035.00	10,701,035.00
10,701,035.00	10,701,035.00
Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
684,994.00	684,994.00
684,994.00	684,994.00
684,994.00	684,994.00

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

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

671,971.00	680,916.27
671,971.00	680,916.27
671,971.00	608,916.27

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

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

661,503.00	666,801.00
663,626.00	666,801.00
663,121.00	666,801.00

- d. Number of retirees receiving OPEB benefits

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

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

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

n/a
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2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2015-16)		
1st Subsequent Year (2016-17)		
2nd Subsequent Year (2017-18)		

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

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

4. Comments:

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**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) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	46.2	53.1	52.1	51.1

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  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year 0.0%

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener") 0.0%

0.0%

0.0%

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

66,059

6. Amount included for any tentative salary schedule increases

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

**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?

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

No		

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	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.):

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**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) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	94.2	96.5	96.5	96.5

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year or			
<b>Multiyear Agreement</b>			
Total cost of salary settlement	164,199	142,574	152,920
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.2%	3.0%	3.0%

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

**Negotiations Not Settled**

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

6. Amount included for any tentative salary schedule increases

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	164,199	142,574	152,920

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

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

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

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

No		

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

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

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

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

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**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?

No

If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	41.6	47.2	47.2	47.2

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.

Yes

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%	3.0%	3.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments			
Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits			
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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items 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)

A5-3 year salary settlement with CSEA to add 4 new steps, restructured salary schedule for steps 1 -5. A6-Health benefits at lowest cost plan are provided free to selected retirees (See S7 A above). A8-Superintendent change as of January 2014, Current CBO retires on December 31. Succeeding CBO started on October 1, 2015 for transition purposes.

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### End of County Office First Interim Criteria and Standards Review

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First Interim  
2015-16 Projected Totals  
Technical Review Checks  
San Luis Obispo County Office of Education  
County

San Luis Obispo

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

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First Interim  
2015-16 Actuals to Date  
Technical Review Checks

San Luis Obispo County Office of Education  
County

San Luis Obispo

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## SUPPLEMENTAL CHECKS

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