



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

## **2016-2017 First Interim**

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

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

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

**County Board of Education:**

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



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

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

DATE: December 8, 2016

RE: **16-17 First Interim Budget Narrative**

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### BUDGET PRINCIPLES

The First Interim Budget Report for the 2016-17 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, 2016.

This budget is presented in the Standardized Account Code Structure (SACS) format, and utilizes 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 is not allowed.
- To the extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

## 2016-17 FIRST INTERIM-ALL FUNDS

The total **2016-17 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 (includes Fund 08 SELPA)	5,774,841	25,702,202	27,087,546	4,389,497
Form 10-Special Education Pass-Throuh-Fund	108,084	14,232,634	14,232,634	108,084
Form 12-Child Development Fund	9,074	1,568,420	1,577,494	-
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund (Non-Capital Outlay)	487,480	2,000	2,000	487,480
Form 20-Special Reserve Fund (Postemployment Benefits)	2,323,632	9,000	454,140	1,878,492
Form 40-Special Reserve Fund (Capital Outlay Projects)	833,989	64,000	756,102	141,887
<b>Totals</b>	<b>9,537,100</b>	<b>41,578,256</b>	<b>44,109,916</b>	<b>7,005,440</b>

**San Luis Obispo County Office of Education**  
**Comparison Between 2016-17 Budget Adoption and 1st Interim**

	2016-17 Budget Adoption			2016-17 First Interim Budget			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
<b>A. Revenues</b>											
1) LCFF Sources	7,632,441	483,348	8,115,789	7,012,261	577,303	7,589,564	(620,180)	93,955	(526,225)	-8%	19%
2) Federal Revenue	-	1,793,128	1,793,128	-	2,071,277	2,071,277	-	278,149	278,149	0%	16%
3) Other State Revenue	201,590	5,731,844	5,933,434	209,194	7,365,279	7,574,473	7,604	1,633,435	1,641,039	4%	28%
4) Other Local Revenue	2,791,539	4,701,944	7,493,483	3,078,325	4,928,423	8,006,748	286,786	226,479	513,265	10%	5%
5) TOTAL REVENUES	10,625,570	12,710,264	23,335,834	10,299,780	14,942,282	25,242,062	(325,790)	2,232,018	1,906,228	-3%	18%
<b>B. Expenditures</b>											
1) Certificated Salaries	2,216,359	3,443,293	5,659,652	2,245,404	3,663,567	5,908,971	29,045	220,274	249,319	1%	6%
2) Classified Salaries	3,869,839	2,259,337	6,129,176	3,856,100	2,236,186	6,092,286	(13,739)	(23,151)	(36,890)	0%	-1%
3) Employee Benefits	2,270,129	2,543,603	4,813,732	2,163,945	2,607,160	4,771,105	(106,184)	63,557	(42,627)	-5%	2%
4) Books and Supplies	497,854	221,830	719,684	545,264	316,694	861,958	47,410	94,864	142,274	10%	43%
5) Services & Other Operating Expenses	2,293,365	3,133,745	5,427,110	2,522,180	5,524,260	8,046,440	228,815	2,390,515	2,619,330	10%	78%
6) Capital Outlay	55,000	653,342	708,342	55,000	794,438	849,438	-	141,096	141,096	0%	22%
7) Other Outgo	-	333,440	333,440	-	355,778	355,778	-	22,338	22,338	0%	7%
8) Indirect Costs	(1,373,623)	1,270,179	(103,444)	(1,493,949)	1,397,505	(96,444)	(120,326)	127,326	7,000	9%	10%
9) Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
9) TOTAL EXPENDITURES	9,828,923	13,858,769	23,687,692	9,893,944	16,895,588	26,789,532	65,021	3,036,819	3,101,840	1%	22%
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)</b>	796,647	(1,148,505)	(351,858)	405,836	(1,953,306)	(1,547,470)	(390,811)	(804,801)	(1,195,612)	-49%	70%
<b>D. Other Financing Sources/Uses</b>											
a) Transfers In	15,000	-	15,000	460,140	-	460,140	445,140	-	445,140	2968%	0%
b) Transfers Out	328,772	60,000	388,772	238,014	60,000	298,014	(90,758)	-	(90,758)	-28%	0%
3) Contributions	(1,148,511)	1,148,511	-	(1,284,118)	1,284,118	-	(135,607)	135,607	-	12%	12%
4) TOTAL, OTHER FINANCING SOURCES/USES	(1,462,283)	1,088,511	(373,772)	(1,061,992)	1,224,118	162,126	400,291	135,607	535,898	-27%	12%
<b>E. Net Increase (Decrease) in Fund Balance</b>	(665,636)	(59,994)	(725,630)	(656,156)	(729,188)	(1,385,344)	9,480	(669,194)	(659,714)	-1%	1115%
<b>F. Fund Balance</b>											
1) Beginning Fund Balance	3,530,301	1,711,252	5,241,553	3,737,134	2,037,706	5,774,840	206,833	326,454	533,287	6%	19%
2) Ending Fund Balance	2,864,665	1,651,258	4,515,923	3,080,978	1,308,518	4,389,496	216,313	(342,740)	(126,427)	8%	-21%
2d) Assigned: Excess Property Taxes	2,614,665	-	-	2,755,831	-	-	141,166	-	-	5%	-
2e) Reserved for Lottery Expenditures	-	-	-	-	-	-	-	-	-	-	-
2f) Reserves:											
Fund 01	250,000	-	-	325,148	-	-	75,148	-	-	30%	-
Fund 17	475,169	-	-	487,480	-	-	12,311	-	-	3%	-
	1,04%	-	-	3,00%	-	-	1,96%	-	-	-	-

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

	2015-16 Unaudited Actuals			2016-17 First Interim Budget			2017-18 Projected Budget			2018-19 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. Revenues</b>												
1) LCFF Sources	10,343,964	377,536	10,721,500	7,012,261	577,303	7,589,564	6,783,654	577,303	7,360,957	6,603,500	577,303	7,180,803
2) Federal Revenue	-	1,960,177	1,960,177	-	2,071,277	2,071,277	-	1,729,145	1,729,145	-	1,608,107	1,608,107
3) Other State Revenue	573,723	4,229,364	4,803,087	209,194	7,365,279	7,574,473	201,819	3,182,583	3,384,402	198,018	3,354,599	3,552,617
4) Other Local Revenue	2,465,711	4,559,660	7,025,371	3,078,325	4,928,423	8,006,748	3,100,000	5,491,802	8,591,802	3,363,000	5,597,519	8,960,519
5) TOTAL REVENUES	13,383,398	11,126,737	24,510,135	10,299,780	14,942,282	25,242,062	10,085,473	10,980,833	21,066,306	10,164,518	11,137,528	21,302,046
<b>B. Expenditures</b>												
1) Certificated Salaries	2,440,177	3,458,510	5,898,687	2,245,404	3,663,567	5,908,971	2,310,822	3,661,123	5,971,945	2,378,203	3,748,494	6,126,697
2) Classified Salaries	3,795,724	2,288,299	6,084,023	3,856,100	2,236,186	6,092,286	3,971,783	2,245,834	6,217,617	4,090,936	2,313,209	6,404,145
3) Employee Benefits	2,050,875	2,445,213	4,496,088	2,163,945	2,607,160	4,771,105	2,250,503	2,766,391	5,016,894	2,340,523	2,950,113	5,290,636
4) Books and Supplies	470,239	459,340	929,579	545,264	316,694	861,958	520,000	324,263	844,263	525,000	332,240	857,240
5) Services & Other Operating Expenses	2,131,953	2,893,592	5,025,545	2,522,180	5,524,260	8,046,440	2,552,017	1,612,480	4,164,497	2,522,180	1,656,905	4,179,085
6) Capital Outlay	57,328	245,761	303,089	55,000	794,438	849,438	25,000	14,438	39,438	25,000	14,438	39,438
7) Other Outgo	2,006,764	490,793	2,497,557	1,493,949	355,778	1,849,727	150,000	355,778	505,778	(1,185,283)	355,778	355,778
8) Indirect Costs	(894,707)	796,286	(98,421)	(1,493,949)	1,397,505	(96,444)	(1,140,735)	1,044,290	(96,445)	(1,185,283)	1,088,839	(96,444)
9) Other Adjustments							(1,500,000)		(1,500,000)	(1,475,000)		(1,475,000)
9) TOTAL EXPENDITURES	12,058,353	13,077,794	25,136,147	9,893,944	16,895,588	26,789,532	9,139,390	12,024,597	21,163,987	9,221,559	12,460,016	21,681,575
<b>before Other Financing Sources and Uses (A5 - B9)</b>	1,325,045	(1,951,057)	(626,012)	405,836	(1,953,306)	(1,547,470)	946,083	(1,043,764)	(97,681)	942,959	(1,322,488)	(379,529)
<b>D. Other Financing Sources/Uses</b>												
a) Transfers In	100											
b) Transfers Out	68,673		68,673	460,140		460,140	90,000		90,000	90,000		90,000
3) Contributions	246,017	60,000	306,017	238,014	60,000	298,014	-	60,000	60,000	-	60,000	60,000
	(1,142,158)	1,142,158	-	(1,284,118)	1,284,118	-	(1,002,597)	1,002,597	-	(1,037,154)	1,037,154	-
4) TOTAL, OTHER FINANCING SOURCES/USES	(1,319,402)	1,082,158	(237,244)	(1,061,992)	1,224,118	162,126	(912,597)	942,597	30,000	(947,154)	977,154	30,000
<b>E. Net Increase (Decrease) in Fund Balance</b>	5,643	(868,899)	(863,256)	(656,156)	(729,188)	(1,385,344)	33,486	(101,167)	(67,681)	(4,195)	(345,334)	(349,529)
<b>F. Fund Balance</b>												
1) Beginning Fund Balance	3,731,490	2,906,605	6,638,095	3,737,133	2,037,706	5,774,839	3,080,977	1,308,518	4,389,495	3,114,463	1,207,351	4,321,814
2) Ending Fund Balance	3,737,133	2,037,706	5,774,839	3,080,977	1,308,518	4,389,495	3,114,463	1,207,351	4,321,814	3,110,268	862,017	3,972,285
2d) Assigned: Excess Property Taxes	2,755,831			2,755,831			2,755,831			2,755,831		
2e) Reserved for Lottery Expenditures	-			-			-			-		
2f) Reserves:												
Fund 01	822,280			325,148			358,634			354,439		
Fund 17	449,828			487,480			360,576			360,576		
5.00%				3.00%			3.39%			3.29%		

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

Fund & Resource Number, Resource Name			Beginning Balance	Revenues	Expenses	Ending Balance
UNRESTRICTED BUDGETS						
01	1100	Lottery-Unrestricted Portion	21,088	27,604	48,692	-
01	1400	Education Protection Account	-	39,664	39,664	-
RESTRICTED BUDGETS-Federal and State						
01	3010	NCLB-Title I	-	1,149,052	1,149,052	-
01	3025	Title 1-Delinquent	-	95,085	95,085	-
01	3310	Speciql Education-Basic Grant	-	31,964	31,964	-
08	3315	Special Education-Prsch Ent Non Ris		41,129	41,129	
08	3320	Special Education-PreSchool Local Ent Ris		41,129	41,129	
08	3327	Idea Mental Health Alloc Plan		382,796	382,796	
08	3345	Special Education-Preschool Staff Development		2,225	2,225	
01	3385	Special Eduation-Early Intervention Grants	-	62,152	62,152	-
08	3395	Special Education-Alternative Dispute Res		36,095	36,095	
01	4035	Teacher Quality	-	16,793	16,793	-
01	4203	NCLB:T3:Limited English Profcn	-	17,544	17,544	-
01	5630	NCLB:T10:Homeless Chld Ed Grnt	-	179,245	179,245	-
01	5640	Medi-Cal Billing Option	193,163	16,068	-	209,231
01	6230	California Clean Energy Jobs Act	55,497	-	55,497	-
01	6300	Lottery-Restricted Portion	1,428	8,084	9,512	-
01	6382	Ca Career Pathways Trust	-	4,504,074	4,504,074	-
01	6387	Career Tech Ed Incentive Grant		196,336	196,336	
01	6500	Special Education-State Apportionment	221,414	5,116,124	5,341,575	(4,037)
08	6500	Special Education-State Apportionment	98,296	731,581	825,539	4,338
01	6505	Special Education-Community School Prog	-	741,308	741,308	-
01	6510	Special Education-Infants	85,980	538,689	624,669	-
01	6512	Special Education-Mental Health -ERMH	-	78,000	78,000	-
08	6512	Special Education-Mental Health -ERMH	87,063	400,272	426,609	60,726
01	6515	Special Eduation-Infant Discretionary	-	7,478	7,478	-
08	6520	Spec Ed Project Workability 1		141,535	141,535	
01	6680	TUPE Cnty Technical Assistance	-	37,500	37,500	-
01	6690	Tobacco-Use Prevention Education: Gr 6-12	-	14,068	14,068	-
01	7136	California Regional Environmental Education	-	40,125	40,125	-
01	7338	College eadiness Block Grant		75,000	75,000	
01	7366	Foster Youth Services	-	169,916	169,916	-
01	7690	STRS On Behalf	-	308,251	308,251	-
01	7810	California Regional Environmental Education	-	1,500	1,500	-
01	8150	On-Going And Routine Maintenance	1,838	374,891	376,729	-

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

Fund & Resource Number, Resource Name		Beginning Balance	Revenues	Expenses	Ending Balance
<b><i>RESTRICTED BUDGETS-Local</i></b>					-
01	9011 PG&E Donation	1,241		1,241	-
01	9012 College Night	-	5,000	5,000	-
01	9028 Mock Trial	4,977	8,000	12,977	-
01	9049 Children's Services Network	3,997	-	-	3,997
01	9052 MAA-Medi-Cal Admin	-	18,496	-	18,496
08	9052 MAA -Medi-Cal Admin Activities	37,954	20,000	57,954	-
01	9053 Regional Sch Supp And Improvement	22,391	94,670	117,061	-
01	9098 Education Forecast	33,790	10,000	10,000	33,790
01	9100 Creec-La Dept Of Public Works	830		830	-
01	9110 PG&E Fam Sci Nights	934		934	-
01	9120 Larry Peterson Scholarship	5,795	-	5,795	-
01	9121 Oasis Arts-Moca Foundation		25,000	25,000	
01	9134 So Cal Gas Co Donation	10,048		10,048	-
01	9136 First Five Impact Grant	-	113,848	113,848	
08	9260 Storycorps Selpa Community Adv	296	-	296	-
01	9280 Attendance Peer Learning Network Grant	2,016	-	2,016	-
01	9382 Marceled Foundation-CTE	18,000		18,000	
01	9401 Ece Workshops	3,000	9,000	12,000	-
01	9405 Principal Forums	2,000		2,000	-
01	9406 Youth Advocacy Workshop Acct	3,115		3,115	-
01	9408 County Music Program	26	12,300	12,326	-
01	9417 Raising A Reader	27,995	40,000	67,995	-
01	9418 Early Learning For All	-	44,409	44,409	-
01	9490 Creec Conference	2,933		2,933	
01	9510 California Technology Assistance Project	10,974		10,974	-
01	9515 Peg Access Grant - Public, Education & Govn	20,695	-	20,695	-
01	9535 Discover Bright Futures	692	-	692	-
01	9634 Career Technical Education	230,719	(74,674)	-	156,045
01	9694 Facilities-RDA Funds	22,974	344,342	367,316	-

## GENERAL FUND REVENUES, 2016-17 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 (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at 0.0% for 2016.17. County-wide attendance remains projected at 33223.42. LCFF calculations for the 2016-17 County Operations Grant is **\$4,118,630**.

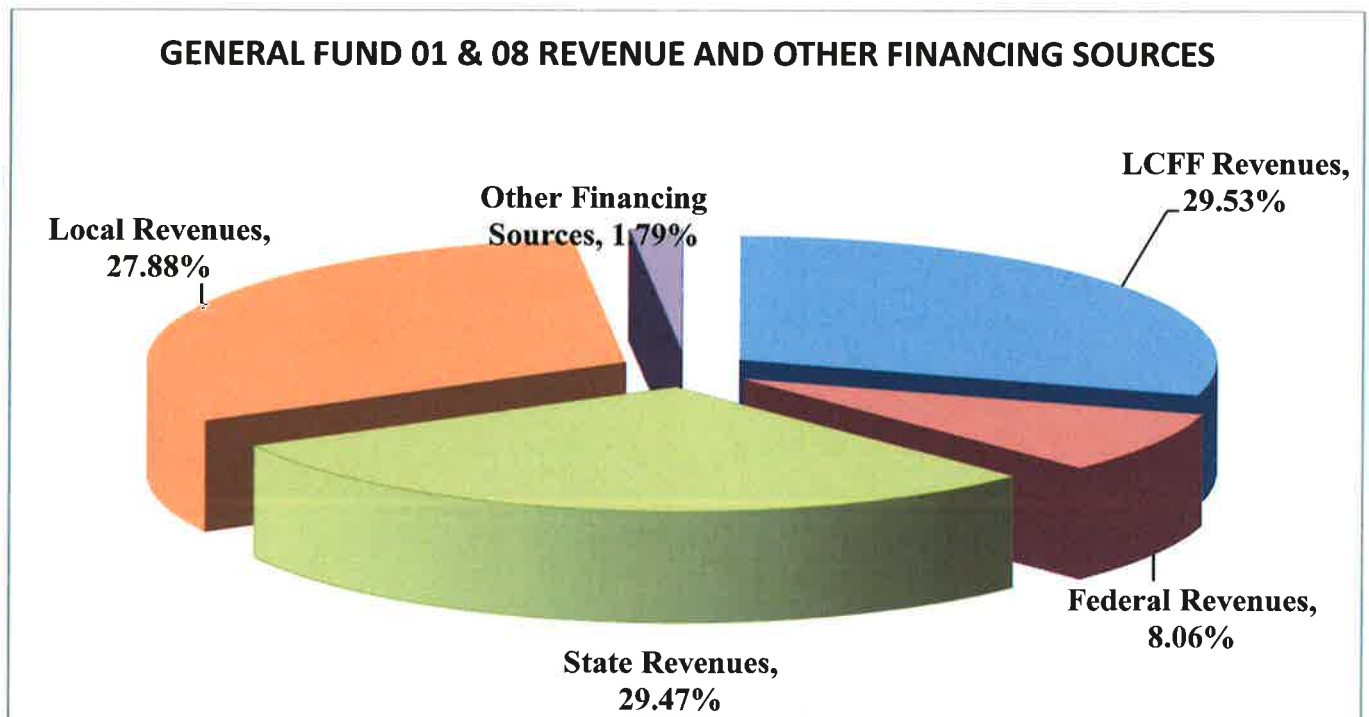
The second part of the funding is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. An analysis of the first three full months of attendance reports determined that attendance in County Community Schools has declined 29% from prior year actuals. This is a much higher decline in ADA than was anticipated at budget adoption. Fiscal Year 2016-17 First Interim revised ADA projections for County Community School and Juvenile Court School have been projected at **87.70** and **35.36** respectively. LCFF calculations for the 2016-17 Pupil Driven Grants is **\$2,016,836**. Revenues were decreased by (\$616,325) to reflect 38.00 decrease in ADA since June 2016 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. Estimated 2016-17 excess property tax funds in the amount of \$3,882,172 have been subtracted from LCFF revenue sources but will be budgeted as an expenditure item in object 7299 in the subsequent year Second Interim report. 2016-17 excess property taxes have increased \$1,132,621 since budget adoption due partially to an increase in property tax revenue projections, and a decline in LCFF revenues. The prior year excess property amount for 2015-16 is \$2,755,831 and will be expensed in object 7299 for the 2016-17 Second Interim report.



SLOCOE categorizes its General Fund revenue into five sources:

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



Other 2016-17 Revenue Highlights are as follows:

- Federal Revenues were increased to reflect prior year carry-over amounts in Title 1 and other federal revenues.
- Restricted State Revenues were increased to reflect prior year carry-over amounts in CTE grants
- Other Local Revenues were increased to reflect the increase in revenues for fees and contracts, donations, interest, and other miscellaneous revenue sources in programs such as Rancho El Chorro (REC) and Education Technology Center (ETC).
- Interfund Transfers In from Fund 20 was increased to cover “pay-as-you-go” unrestricted OPEB expenditures for both 2015-16 and 2016-17 fiscal years.
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:
 

○ Alternative Education	\$1,045,947.00
○ Education Technology Center (ETC)	140,580.00
○ Rancho El Chorro (REC)	139,535.00
○ Routine Restricted Maintenance	374,891.00
○ Special Education for Alternative Education	561,960.00
○ Redevelopment Funds	344,342.00

## GENERAL FUND EXPENDITURES, 2016-17 FIRST INTERIM

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

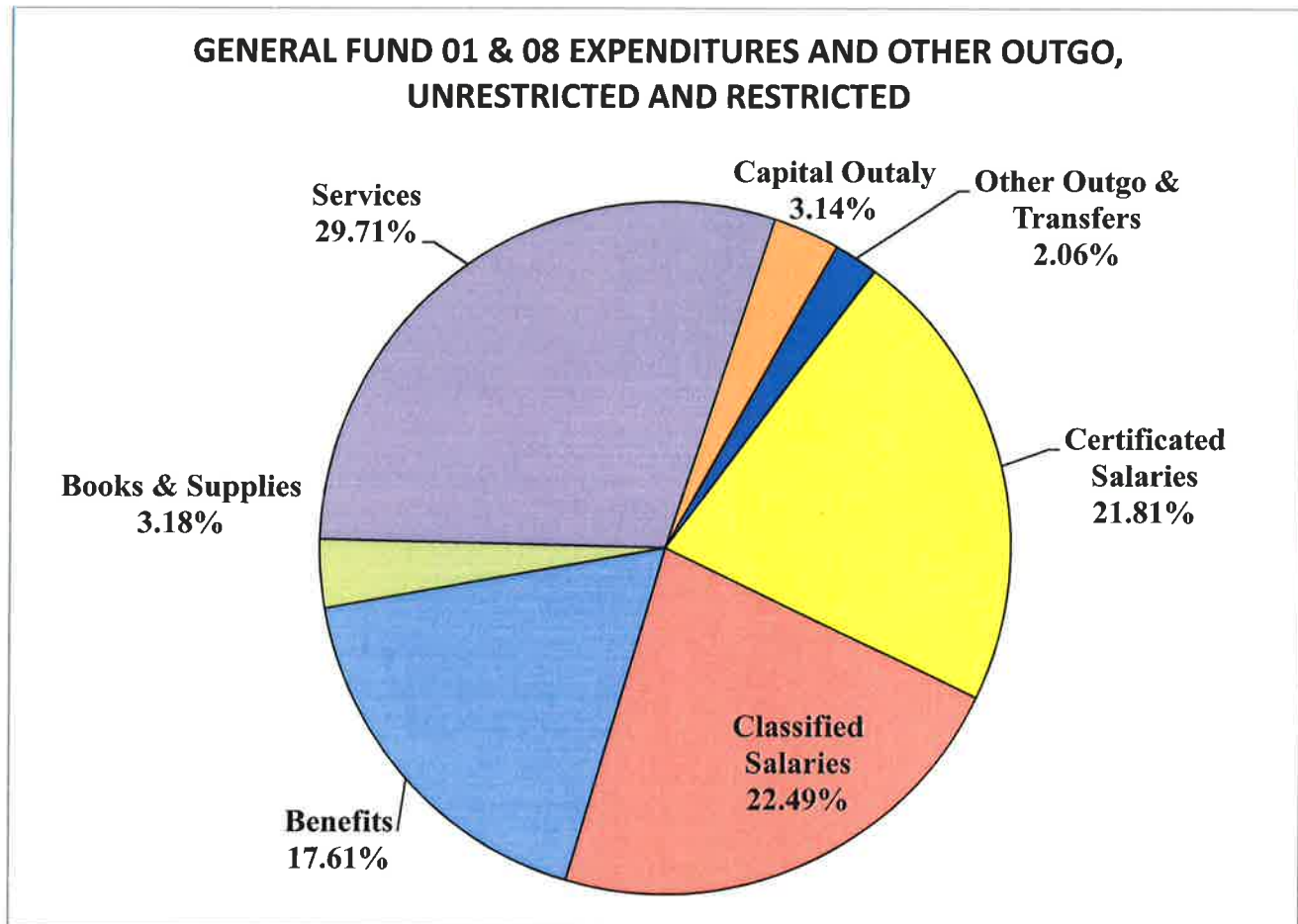
Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

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

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

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

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



Other 2016-17 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. Certificated management salaries were reduced to reflect recent retirements.
- Expenditures for books and supplies, services, and other operating expenses were increased to reflect carryover amounts for Title 1, Lottery, CTE, and other miscellaneous grants. Additional expenditures were added to reflect one-time purchases for office equipment and furnishings. Lease expenses were increased based on current contracts.
- Capital Outlay was increased to reflect current construction contracts spent with RDA funds, and one-time CTE equipment purchases.
- The contribution to the Child Development Fund was decreased to reflect revised revenues and expenditures

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

The budget reflects step movement for staff and includes all negotiated salary settlements through June 30, 2017.

#### Post Retiree Benefits Liability

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

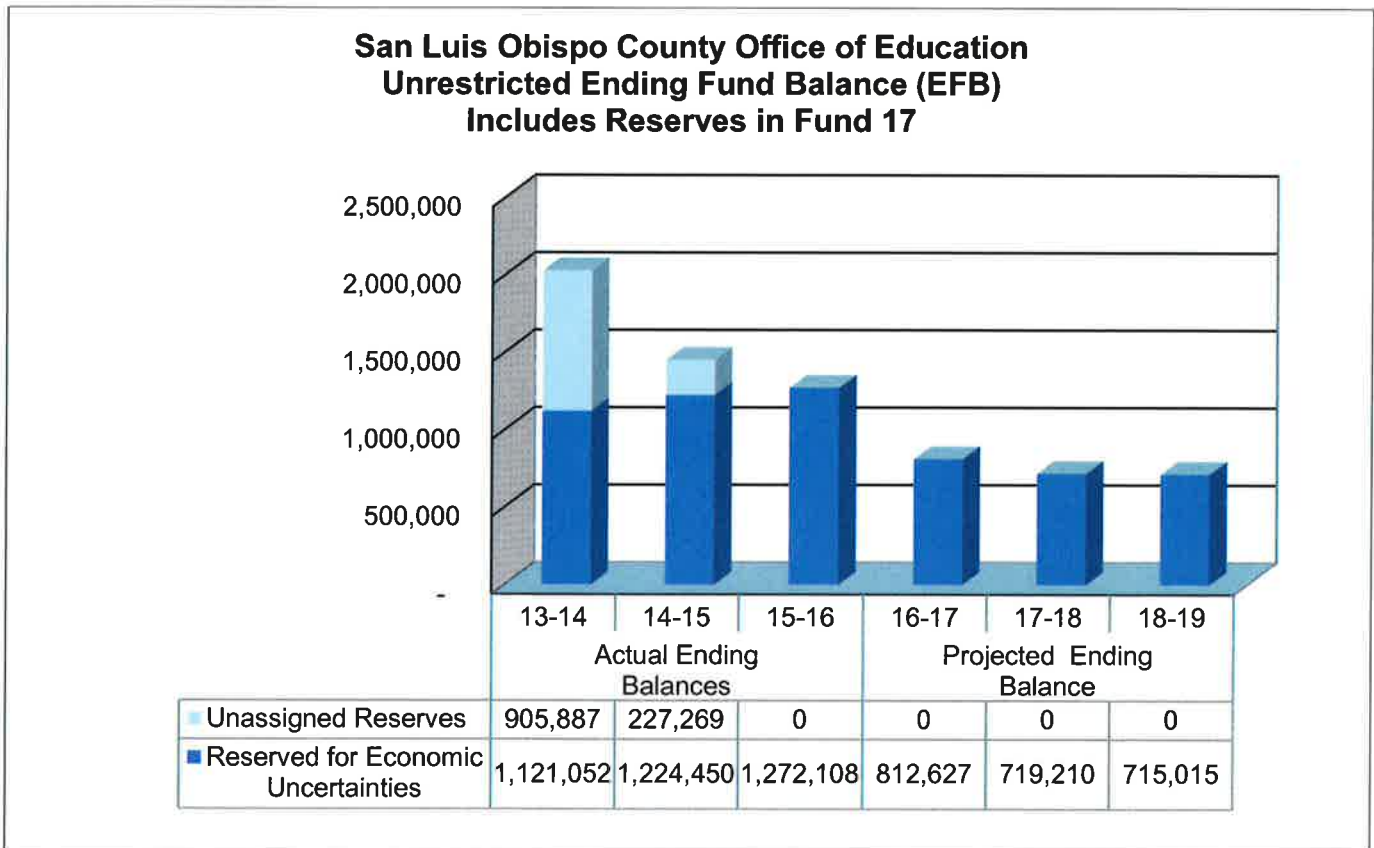
Current Year “pay-as-you-go” unrestricted expenditures will be offset by an interfund transfer from Fund 20 at the end of the fiscal year.

#### STRS On-Behalf Payments

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

## RESERVE FOR ECONOMIC UNCERTAINTIES

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



## 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, **if expenditure reductions are implemented as planned.**

## BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

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

### 2016-17

- COLA **0.00%**
- LCFF funding fully implemented *(See Attachment A)*
- County-Wide ADA: 33,223.42
- Pupil-Driven ADA:
  - Community School 87.70 *(Reduced from 125.98 ADA at Budget Development)*
  - Court School 35.36 *(Reflects additional class added at second semester)*
- Employee Salaries increased by Step, Column, and Longevity Movement
- **STRS** Employer Rate **12.58%**
- **PERS** Employer Rate **13.888%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.
- Decreased LCFF revenues by (\$616,325) to reflect a 38.00 ADA decrease in Community School

### 2017-18

- COLA **1.11%**
- LCFF funding fully implemented *(See Attachment B)*
- County-Wide ADA: 33,223.42- No Growth
- Pupil-Driven ADA: Community School 62.27 (30.00% decline) Court School 41.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **12.58% to 14.43%**
- Increased **PERS** Employer Rate from **13.88% to 15.50%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785
- Decreased LCFF revenues by (\$274,278) to reflect a 25.43 ADA decrease in Community School

Other changes to revenues include:

- Reduced LCFF sources by \$4,110,779 to reflect excess property taxes that will be returned to County Government in fiscal year 2018-19
- Decreased Other State Revenues to reflect one-time Career Pathways grant funding received in 2016-17
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses

- Increased contributions to Alternative Education Special Education programs to cover step and column and other program expenditures
- Reduced contributions to ETC and Rancho El Chorro to reflect future program generated revenues
- Interfund Transfer from Fund 20 to Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures

Other expenditure projections include:

- Decreased Indirect Cost revenues to reflect reduced expenditures
- Eliminated transfer out to Child Development Fund 12, to reflect future program revisions
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.39%
- Reduced other outgo, object 7299 to reflect change in booking excess property tax expenditures.
- Expenditures decreased by **(\$1,500,000)** to reflect necessary reductions in order to balance budget. (Reductions to be determined)
- Staffing ratios adjusted to student enrollment

#### 2018-19

- COLA **2.42%**
- LCFF funding fully implemented *(See Attachment C)*
- County-Wide ADA: 33,223.42- No Growth
- Pupil-Driven ADA: Community School 44.21 (30.00% decline) Court School 41.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **14.43% to 16.28%**
- Increased **PERS** Employer Rate from **15.50% to 17.10%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.
- Decreased LCFF revenues by (\$60,833) to reflect a 18.06 ADA decrease in Community School

Other changes to revenues include:

- Reduced LCFF sources by \$4,290,933 to reflect excess property taxes that will be returned to County Government in fiscal year 2019-20
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA.
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Interfund Transfer from Fund 20 to Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures
- Increased contributions to restricted programs to cover step and column and other program expenditures

Other expenditure projections include:

- Decreased one-time capital outlay and replacement equipment expenditures
- Decreased Indirect Cost revenues to reflect reduced expenditures
- Reduced transfer out to Child Development Fund 12, to reflect future program revisions
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.46%
- Reduced other outgo, object 7299 to reflect change in booking excess property tax expenditures
- Reduce OPEB expenditures in Fund 01 and reallocate to Fund 20
- Expenditures decreased by **(\$1,475,000)** to reflect necessary reductions in order to balance budget. (Reductions to be determined)
- Staffing ratios adjusted to student enrollment



## **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. County Office of Education LCAPs must address ten state priorities: Basic services, Implementation of Common Core State Standards, Parental Involvement, Student Achievement, Student Engagement, School Climate, Course Access, Foster Youth, Expelled Students, and Other Student Outcomes (defined by individual districts).

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase Student Engagement
- Support transitions for all students, including foster and homeless youth
- Increase Family/Caregiver Engagement

SLOCOE's LCAP includes:

- Small classroom size 23:1, Campus wide 10:1
- Maintain adequate staffing for Learning Centers
- Campus wide support through Multi-Tier Systems of Support (MTSS) model for academics and behavior, Universal Design for Learning, and Professional Learning Communities
- Standards-based instructional support for English learners, Projected-Based Learning, and 1<sup>st</sup> Century learning skills
- Maintain safe campuses, and proper facilities
- Provide student transportation
- Offer parenting classes for families and care-givers

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

- Increased attendance
- Decreased suspension rates
- Decreased major office referrals
- Increased completer percent
- Increased family/caregiver participation

All goals and strategies continue to be evaluated by San Luis Obispo County Office of Education stakeholders. The annual update for the LCAP will discuss in detail, the progress toward achieving these goals.



## OTHER FUNDS OPERATED BY THE COE

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

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

<b>Fund 10</b>	2016-17 Adopted Budget	2016-17 First Interim	Net Change
<b>Revenues:</b>			
Federal Revenues	6,397,284	6,397,284	-
Other State Revenues	7,774,624	7,835,350	60,726.00
Other Local Revenues	-	-	-
	<u>\$ 14,171,908</u>	<u>\$ 14,232,634</u>	<u>\$ 60,726</u>
<b>Expenditures:</b>			
Other Outgo	14,171,908	14,232,634	60,726
<b>Net</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>\$ -</b>

### Fund 12 – Child Development Fund

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

<b>Fund 12</b>	2016-17 Adopted Budget	2016-17 First Interim	Net Change
<b>Revenues:</b>			
Federal Revenues	39,415	39,415	-
Other State Revenues	693,950	870,222	176,272
Other Local Revenues	\$ 389,449	\$ 420,769	31,320
Transfers In/Sources	\$ 328,772	\$ 238,014	(90,758)
	<u>\$ 1,451,586</u>	<u>\$ 1,568,420</u>	<u>\$ 116,834</u>
<b>Expenditures:</b>			
Certificated Salaries	451,937	433,710	18,227
Classified Salaries	345,455	351,411	(5,956)
Employee Benefits	463,292	392,587	70,705
Books & Supplies	53,015	73,904	(20,889)
Operating/Services	34,443	229,438	(194,995)
Other Outgo	103,444	96,444	7,000
	<u>\$ 1,451,586</u>	<u>\$ 1,577,494</u>	<u>\$ (125,908)</u>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>\$ (9,074)</b>

### Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2016-17.

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

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

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

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

#### Fund 20 – Retiree Health Benefits Fund

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

2015-16 and 2016-17 Unrestricted Fund 01 ‘pay-as-you-go” expenditures have been offset by an interfund transfer from Fund 20 to Fund 01.

<b>Fund 20</b>	2016-17 Adopted Budget		2016-17 First Interim	Net Change
<b>Revenues:</b>				
Other Local Revenues	9,000		9,000	-
	\$ 9,000		\$ 9,000	\$ -
<b>Expenditures:</b>				
Other Outgo/Tranfers Out	9,000		454,140	(445,140)
	\$ 9,000		\$ 454,140	\$ (445,140)
<b>Total, Net Fund Balance Increase/Decrease</b>				<b>\$ (445,140)</b>

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

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

<b>Fund 40</b>	2016-17 Adopted Budget		2016-17 First Interim	Net Change
<b>Revenues:</b>				
Other Local Revenues	4,000		4,000	-
Transfers In/Sources	60,000		60,000	-
	\$ 64,000		\$ 64,000	\$ -
<b>Expenditures:</b>				
Books & Supplies	\$ -		\$ 6,000	\$ (6,000)
Capital Outlay	\$ -		\$ 746,102	\$ (746,102)
Other Outgo/Tranfers Out	4,000		4,000	-
	\$ 4,000		\$ 756,102	\$ (752,102)
<b>Total, Net Fund Balance Increase/Decrease</b>				<b>\$ (752,102)</b>

## 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 : 40

Countywide ADA : 33,223.42

County Name : SAN LUIS OBISPO

Districts : 10

2016-17 First Interim

0.00%

## LCFF Grant Section FOR FISCAL YEAR 2016-17

## County Operations Grant

## ADA Section

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

## District Section

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

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

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

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				
Base Grant	\$ 11,428.55	87.70	\$ 1,002,284	Total Base \$ 1,406,432
Supplemental (35%)	\$ 3,999.99			Total Supplemental \$ 428,265
Estimated ELL / FRM %	81.76%	71.70	\$ 286,813	Total Concentration \$ 182,140
Concentration	31.76%	27.85	\$ 111,414	
				\$ 1,400,511

## Court Schoo 39664

Base Grant	\$ 11,428.55	35.36	\$ 404,148
Supplemental (35%)	\$ 3,999.99		
Estimated E (2,729,271)	100.00%	35.36	\$ 141,452
Concentration	50.00%	17.68	\$ 70,726

ADDED NEW CLASS 16-17 PARTIAL  
YEAR- (10 ADA/2)

\$ 616,325
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## Pupil Driven Grants Total

\$ 2,016,836	[B]
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## Subtotal Local Control Funding Formula Grant Target

\$ 6,135,466	[F] = [A + B + E]
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## Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (3,882,172)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		\$ 6,952,251	[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 33,223.42

County Name : SAN LUIS OBISPO

Districts : 10

2016-17 First Interim

1.11%

## LCFF Grant Section FOR FISCAL YEAR 2017-18

## County Operations Grant

## ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 72.11	30,000.00	\$ 2,163,300	
30,000 60,000	\$ 61.81	3,223.42	\$ 199,240	
60,000 140,000	\$ 51.51	-	\$ -	
140,000 "+"	\$ 41.20	-	\$ -	
				\$ 2,362,540

## District Section

\$ 112,610.25	10 districts	\$ 1,126,103
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## Base Section

\$ 675,659.74		\$ 675,660
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## County Operations Grant Total

\$ 4,164,302	[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>				
Base Grant	\$ 11,555.41	62.27	\$ 719,555	Total Base \$ 1,193,327
Supplemental (35%)	\$ 4,044.39			Total Supplemental \$ 379,031
Estimated ELL / FRM %	84.66%	52.72	\$ 213,211	Total Concentration \$ 170,199
Concentration	34.66%	21.58	\$ 87,289	
				\$ 1,020,056

## Court School Grant

Base Grant	\$ 11,555.41	41.00	\$ 473,772	ADDED NEW CLASS FROM 16-17 FOR FULL YEAR
Supplemental (35%)	\$ 4,044.39			
Estimated ELL / FRM %	100.00%	41.00	\$ 165,820	
Concentration	50.00%	20.50	\$ 82,910	

\$ 722,502
------------

## Pupil Driven Grants Total

\$ 1,742,558	[B]
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## Subtotal Local Control Funding Formula Grant Target

\$ 5,906,859	[F] = [A + B + E]
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## Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,110,779)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		\$ 6,723,644	[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 33,223.42

County Name : SAN LUIS OBISPO

Districts : 10

2016-17 First Interim

2.42%

## LCFF Grant Section FOR FISCAL YEAR 2018-19

## County Operations Grant

## ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 73.86	30,000.00	\$ 2,215,800	
30,000 60,000	\$ 63.31	3,223.42	\$ 204,075	
60,000 140,000	\$ 52.76	-	\$ -	
140,000 "+"	\$ 42.20	-	\$ -	
				\$ 2,419,875

## District Section

\$ 114,069.25	10 districts	\$ 1,140,693
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## Base Section

\$ 684,413.71		\$ 684,414
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## County Operations Grant Total

\$ 4,244,981	[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>				
Base Grant	\$ 11,835.05	44.21	\$ 523,228	Total Base \$ 1,008,465
Supplemental (35%)	\$ 4,142.27			Total Supplemental \$ 324,871
Estimated ELL / FRM %	84.66%	37.43	\$ 155,038	Total Concentration \$ 148,389
Concentration	34.66%	15.32	\$ 63,473	
				\$ 741,738

## Court School Grant

Base Grant	\$ 11,835.05	41.00	\$ 485,237	ADDED NEW CLASS FROM 16-17 FOR FULL YEAR
Supplemental (35%)	\$ 4,142.27			
Estimated ELL / FRM %	100.00%	41.00	\$ 169,833	
Concentration	50.00%	20.50	\$ 84,917	
				\$ 739,987

## Pupil Driven Grants Total

\$ 1,481,725	[B]
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## Subtotal Local Control Funding Formula Grant Target

\$ 5,726,706	[F] = [A + B + E]
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## Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,290,933)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		\$ 6,543,491	[R] = [K + Q]

## SSC School District and Charter School Financial Projection Dartboard 2016-17 Adopted State Budget

5-101

This version of SSC's Financial Projection Dartboard is based on the 2016-17 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 0.00%	\$0	\$0	\$0	\$0
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$737	—	—	\$223
2016-17 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator <sup>1</sup>	SSC Simulator <sup>1</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>
SSC Gap Funding Percentage	52.56%	54.18%	19.30%	34.25%	36.74%
Department of Finance Gap Funding Percentage	52.56%	54.18%	72.99%	40.36%	73.98%
Gap Funding Percentage <sup>3</sup> (May Revise)	53.08%	54.84%	—	—	—

PLANNING FACTORS					
Factor	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	1.02%	0.00%	1.11%	2.42%	2.67%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education	1.02%	0.00%	1.11%	2.42%	2.67%
California CPI	2.07%	2.26%	2.39%	2.46%	2.63%
California Lottery	Base	\$140	\$140	\$140	\$140
	Proposition 20	\$41	\$41	\$41	\$41
Interest Rate for Ten-Year Treasuries	1.95%	1.76%	2.22%	2.37%	2.50%
CalPERS Employer Rate (projected)	11.847%	13.888%	15.50%	17.10%	18.60%
CalSTRS Employer Rate (statutory)	10.73%	12.58%	14.43%	16.28%	18.13%
CalSTRS On-Behalf Rate	7.125890%	8.578248% <sup>4</sup>	8.578248% <sup>4</sup>	8.578248% <sup>4</sup>	8.578248% <sup>4</sup>

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

<sup>1</sup> Go to the SSC LCFF Simulator at [www.sscal.com](http://www.sscal.com). Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

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

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

<sup>4</sup> 2016-17 rate is preliminary until February 2017

<sup>5</sup> District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration grant dollars.



G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2016-17 Board Approved Operating Budget			
Form	Description	2016-17 Original Budget	2016-17 Board Approved Operating Budget	2016-17 Actuals to Date	2016-17 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				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	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				
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
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: \_\_\_\_\_  
County Superintendent or Designee

Date: \_\_\_\_\_

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 08, 2016

Signed: \_\_\_\_\_  
County Superintendent of Schools

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Melissa Abbey

Telephone: (805) 782-7212

Title: Director of Fiscal Services

E-mail: mabbey@slococoe.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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2016-17 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,115,789.00	8,115,789.00	2,461,687.05	7,589,564.00	(526,225.00)	-6.5%
2) Federal Revenue		8100-8299	1,793,128.00	1,793,128.00	130,040.28	2,071,277.00	278,149.00	15.5%
3) Other State Revenue		8300-8599	5,933,434.00	5,933,434.00	6,414,729.04	7,574,473.00	1,641,039.00	27.7%
4) Other Local Revenue		8600-8799	7,493,483.00	7,493,483.00	307,494.44	8,006,747.93	513,264.93	6.8%
5) TOTAL, REVENUES			23,335,834.00	23,335,834.00	9,313,950.81	25,242,061.93		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,659,652.00	5,659,652.00	1,691,982.42	5,908,971.20	(249,319.20)	-4.4%
2) Classified Salaries		2000-2999	6,129,176.00	6,129,176.00	1,900,021.16	6,092,266.00	36,890.00	0.6%
3) Employee Benefits		3000-3999	4,813,732.00	4,813,732.00	1,087,011.62	4,771,105.00	42,627.00	0.9%
4) Books and Supplies		4000-4999	719,684.00	719,684.00	172,019.51	861,958.00	(142,274.00)	-19.8%
5) Services and Other Operating Expenditures		5000-5999	5,427,110.00	5,427,110.00	1,155,161.75	8,046,439.70	(2,619,329.70)	-48.3%
6) Capital Outlay		6000-6999	708,342.00	708,342.00	377.87	849,438.00	(141,096.00)	-19.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	333,440.00	333,440.00	0.00	355,778.00	(22,338.00)	-6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(103,444.00)	(103,444.00)	(2,476.58)	(96,444.00)	(7,000.00)	6.8%
9) TOTAL, EXPENDITURES			23,687,692.00	23,687,692.00	6,004,097.75	26,789,531.90		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(351,858.00)	(351,858.00)	3,309,853.06	(1,547,469.97)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	15,000.00	236,086.02	460,140.00	445,140.00	2967.6%
b) Transfers Out		7600-7629	388,772.00	388,772.00	0.00	298,014.00	90,758.00	23.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(373,772.00)	(373,772.00)	236,086.02	162,126.00		

2016-17 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

40 10405 0000000  
Form 011

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>			(725,630.00)	(725,630.00)	3,545,939.08	(1,385,343.97)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,774,841.18	5,774,841.18		5,774,841.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,774,841.18	5,774,841.18		5,774,841.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,774,841.18	5,774,841.18		5,774,841.18		
2) Ending Balance, June 30 (E + F1e)			5,049,211.18	5,049,211.18		4,389,497.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,043,279.38	2,043,279.38		1,308,519.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,782,618.84	2,782,618.84		2,755,831.00		
15-16 Excess Property Taxes	0000	9780	2,755,831.00					
Reserved for Lottery Expenses	1100	9780	26,787.84					
15-16 Excess Property Taxes	0000	9780		2,755,831.00				
Reserved for Lottery Expenditures	1100	9780		26,787.84				
15-16 Excess Property Tax	0000	9780				2,755,831.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	288,879.56	288,880.00		325,147.56		
Unassigned/Unappropriated Amount		9790	(65,566.60)	(65,567.04)		(0.74)		

2016-17 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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Form 011

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	39,664.00	39,664.00	8,131.00	39,664.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	(2,610,679.00)	(2,610,679.00)	0.00	(3,708,717.00)	(1,098,038.00)	42.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	18,867,880.00	18,867,880.00	1,830,142.66	19,741,956.00	874,076.00	4.6%
Unsecured Roll Taxes		8042	428,698.00	428,698.00	427,877.13	465,340.00	36,642.00	8.5%
Prior Years' Taxes		8043	(3,175.00)	(3,175.00)	(30.13)	(16,477.00)	(13,302.00)	419.0%
Supplemental Taxes		8044	419,000.00	419,000.00	231,251.39	527,153.00	108,153.00	25.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	64,390.00	64,390.00	0.00	73,439.00	9,049.00	14.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>18,022,563.00</b>	<b>18,022,563.00</b>	<b>2,726,074.05</b>	<b>17,939,143.00</b>	<b>(83,420.00)</b>	<b>-0.5%</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	(9,906,774.00)	(9,906,774.00)	(264,387.00)	(10,349,579.00)	(442,805.00)	4.5%
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>8,115,789.00</b>	<b>8,115,789.00</b>	<b>2,461,687.05</b>	<b>7,589,564.00</b>	<b>(526,225.00)</b>	<b>-6.5%</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	31,964.00	31,964.00	0.00	31,964.00	0.00	0.0%
Special Education Discretionary Grants		8182	565,526.00	565,526.00	24,096.00	565,526.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	312,440.00	312,440.00	169,737.50	334,778.00	22,338.00	7.1%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	590,478.00	590,478.00	(105,424.01)	821,214.00	230,736.00	39.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	93,049.00	93,049.00	19,018.14	95,085.00	2,036.00	2.2%
NCLB: Title II, Part A, Teacher Quality	4035	8290	16,923.00	16,923.00	2,983.00	16,793.00	(130.00)	-0.8%

2016-17 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

40 10405 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	12,445.00	12,445.00	3,561.34	10,604.00	(1,841.00)	-14.8%
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	3012-3020, 3030-3199, 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	170,303.00	170,303.00	16,068.31	195,313.00	25,010.00	14.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,793,128.00</b>	<b>1,793,128.00</b>	<b>130,040.28</b>	<b>2,071,277.00</b>	<b>278,149.00</b>	<b>15.5%</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	852,911.00	852,911.00	0.00	852,911.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(4.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	536,367.00	536,367.00	150,014.00	535,764.00	(603.00)	-0.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,500.00	28,500.00	11,576.09	35,688.00	7,188.00	25.2%
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%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	163,532.00	163,532.00	163,532.00	196,336.00	32,804.00	20.1%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	60,000.00	60,000.00	0.00	51,568.00	(8,432.00)	-14.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,192,124.00	4,192,124.00	6,089,610.95	5,802,206.00	1,610,082.00	38.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,933,434.00</b>	<b>5,933,434.00</b>	<b>6,414,729.04</b>	<b>7,574,473.00</b>	<b>1,641,039.00</b>	<b>27.7%</b>



2016-17 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

40 10405 0000000  
Form 011

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	344,342.00	344,342.00	0.00	344,342.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3,278.75	3,279.00	3,279.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	38,909.00	38,909.00	13,907.32	38,909.00	0.00	0.0%
All Other Sales		8639	24,186.00	24,186.00	0.00	24,186.00	0.00	0.0%
Leases and Rentals		8650	76,500.00	76,500.00	23,489.35	64,240.00	(12,260.00)	-16.0%
Interest		8660	45,000.00	45,000.00	10,633.45	49,338.00	4,338.00	9.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,006,745.00	1,006,745.00	150,006.68	1,383,326.00	376,581.00	37.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,507,228.00	1,507,228.00	89,730.70	1,360,688.00	(146,540.00)	-9.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	330,573.00	330,573.00	16,448.19	618,439.93	287,866.93	87.1%
Tuition		8710	4,120,000.00	4,120,000.00	0.00	4,120,000.00	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>7,493,483.00</b>	<b>7,493,483.00</b>	<b>307,494.44</b>	<b>8,006,747.93</b>	<b>513,264.93</b>	<b>6.8%</b>
<b>TOTAL, REVENUES</b>			<b>23,335,834.00</b>	<b>23,335,834.00</b>	<b>9,313,950.81</b>	<b>25,242,061.93</b>	<b>1,906,227.93</b>	<b>8.2%</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	2,669,530.00	2,669,530.00	766,629.79	2,981,538.00	(312,008.00)	-11.7%
Certificated Pupil Support Salaries		1200	342,631.00	342,631.00	90,822.88	236,814.00	105,817.00	30.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,944,534.00	1,944,534.00	644,382.26	1,877,053.00	67,481.00	3.5%
Other Certificated Salaries		1900	702,957.00	702,957.00	190,147.49	813,566.20	(110,609.20)	-15.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,659,652.00</b>	<b>5,659,652.00</b>	<b>1,691,982.42</b>	<b>5,908,971.20</b>	<b>(249,319.20)</b>	<b>-4.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	580,115.00	580,115.00	177,853.12	602,905.00	(22,790.00)	-3.9%
Classified Support Salaries		2200	725,687.00	725,687.00	213,871.95	711,350.00	14,337.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	1,471,954.00	1,471,954.00	479,228.95	1,446,450.00	25,504.00	1.7%
Clerical, Technical and Office Salaries		2400	2,493,755.00	2,493,755.00	838,876.60	2,519,073.00	(25,318.00)	-1.0%
Other Classified Salaries		2900	857,665.00	857,665.00	190,190.54	812,508.00	45,157.00	5.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,129,176.00</b>	<b>6,129,176.00</b>	<b>1,900,021.16</b>	<b>6,092,286.00</b>	<b>36,890.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	999,078.00	999,078.00	202,552.88	1,037,805.00	(38,727.00)	-3.9%
PERS		3201-3202	829,017.00	829,017.00	257,584.19	824,421.00	4,596.00	0.6%
OASDI/Medicare/Alternative		3301-3302	178,935.00	178,935.00	50,108.51	168,281.00	10,654.00	6.0%
Health and Welfare Benefits		3401-3402	1,600,638.00	1,600,638.00	308,459.81	1,522,672.00	77,966.00	4.9%
Unemployment Insurance		3501-3502	6,596.00	6,596.00	1,719.70	5,840.00	756.00	11.5%
Workers' Compensation		3601-3602	571,389.00	571,389.00	168,555.86	576,548.00	(5,159.00)	-0.9%
OPEB, Allocated		3701-3702	628,079.00	628,079.00	98,030.67	635,538.00	(7,459.00)	-1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,813,732.00</b>	<b>4,813,732.00</b>	<b>1,087,011.62</b>	<b>4,771,105.00</b>	<b>42,627.00</b>	<b>0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	14,399.00	14,399.00	7,959.58	13,509.00	890.00	6.2%
Books and Other Reference Materials		4200	309.00	309.00	0.00	309.00	0.00	0.0%
Materials and Supplies		4300	579,057.00	579,057.00	125,720.31	708,832.00	(129,775.00)	-22.4%
Noncapitalized Equipment		4400	60,919.00	60,919.00	32,418.59	74,308.00	(13,389.00)	-22.0%
Food		4700	65,000.00	65,000.00	5,921.03	65,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>719,684.00</b>	<b>719,684.00</b>	<b>172,019.51</b>	<b>861,958.00</b>	<b>(142,274.00)</b>	<b>-19.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	741,142.00	741,142.00	(83,665.94)	766,342.00	(25,200.00)	-3.4%
Travel and Conferences		5200	404,625.00	404,625.00	68,876.32	463,003.00	(58,378.00)	-14.4%
Dues and Memberships		5300	80,784.00	80,784.00	101,688.67	126,926.00	(46,142.00)	-57.1%
Insurance		5400-5450	53,020.00	53,020.00	46,941.41	46,956.00	6,064.00	11.4%
Operations and Housekeeping Services		5500	409,972.00	409,972.00	100,697.76	371,406.00	38,566.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	188,363.00	188,363.00	194,095.87	534,456.00	(346,093.00)	-183.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,400.00)	(2,400.00)	(877.47)	(2,400.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,345,785.00	3,345,785.00	688,699.15	5,527,159.70	(2,181,374.70)	-65.2%
Communications		5900	205,819.00	205,819.00	38,705.98	212,591.00	(6,772.00)	-3.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,427,110.00</b>	<b>5,427,110.00</b>	<b>1,155,161.75</b>	<b>8,046,439.70</b>	<b>(2,619,329.70)</b>	<b>-48.3%</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>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	263,342.00	263,342.00	377.87	14,438.00	248,904.00	94.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	440,000.00	440,000.00	0.00	830,000.00	(390,000.00)	-88.6%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>708,342.00</b>	<b>708,342.00</b>	<b>377.87</b>	<b>849,438.00</b>	<b>(141,096.00)</b>	<b>-19.9%</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	312,440.00	312,440.00	0.00	334,778.00	(22,338.00)	-7.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>333,440.00</b>	<b>333,440.00</b>	<b>0.00</b>	<b>355,778.00</b>	<b>(22,338.00)</b>	<b>-6.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(103,444.00)	(103,444.00)	(2,476.58)	(96,444.00)	(7,000.00)	6.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(103,444.00)</b>	<b>(103,444.00)</b>	<b>(2,476.58)</b>	<b>(96,444.00)</b>	<b>(7,000.00)</b>	<b>6.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>23,687,692.00</b>	<b>23,687,692.00</b>	<b>6,004,097.75</b>	<b>26,789,531.90</b>	<b>(3,101,839.90)</b>	<b>-13.1%</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	15,000.00	15,000.00	236,086.02	460,140.00	445,140.00	2967.6%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	15,000.00	236,086.02	460,140.00	445,140.00	2967.6%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	328,772.00	328,772.00	0.00	238,014.00	90,758.00	27.6%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			388,772.00	388,772.00	0.00	298,014.00	90,758.00	23.3%
<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%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			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	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(373,772.00)	(373,772.00)	236,086.02	162,126.00	(535,898.00)	-143.4%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Projected Year Totals</b>
5640	Medi-Cal Billing Option	209,231.06
6300	Lottery: Instructional Materials	0.35
6382	California Career Pathways Trust	0.47
6500	Special Education	300.62
6512	Special Ed: Mental Health Services	60,726.14
9010	Other Restricted Local	1,038,260.75
Total, Restricted Balance		1,308,519.39

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	483,348.00	483,348.00	(264,387.00)	577,303.00	93,955.00	19.4%
2) Federal Revenue		8100-8299	1,793,128.00	1,793,128.00	130,040.28	2,071,277.00	278,149.00	15.5%
3) Other State Revenue		8300-8599	5,731,844.00	5,731,844.00	6,406,837.69	7,365,279.00	1,633,435.00	28.5%
4) Other Local Revenue		8600-8799	4,701,944.00	4,701,944.00	(33,113.75)	4,928,423.00	226,479.00	4.8%
5) TOTAL, REVENUES			12,710,264.00	12,710,264.00	6,239,377.22	14,942,282.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,443,293.00	3,443,293.00	1,010,965.37	3,663,567.20	(220,274.20)	-6.4%
2) Classified Salaries		2000-2999	2,259,337.00	2,259,337.00	663,351.53	2,236,186.00	23,151.00	1.0%
3) Employee Benefits		3000-3999	2,543,603.00	2,543,603.00	507,834.59	2,607,160.00	(63,557.00)	-2.5%
4) Books and Supplies		4000-4999	221,830.00	221,830.00	80,050.18	316,694.00	(94,864.00)	-42.8%
5) Services and Other Operating Expenditures		5000-5999	3,133,745.00	3,133,745.00	288,707.95	5,524,259.93	(2,390,514.93)	-76.3%
6) Capital Outlay		6000-6999	653,342.00	653,342.00	377.87	794,438.00	(141,096.00)	-21.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	333,440.00	333,440.00	0.00	355,778.00	(22,338.00)	-6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,270,179.00	1,270,179.00	1,151.64	1,397,505.00	(127,326.00)	-10.0%
9) TOTAL, EXPENDITURES			13,858,769.00	13,858,769.00	2,552,439.13	16,895,588.13		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,148,505.00)	(1,148,505.00)	3,686,938.09	(1,953,306.13)		
<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	1,148,511.00	1,148,511.00	0.00	1,284,118.00	135,607.00	11.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,088,511.00	1,088,511.00	0.00	1,224,118.00		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(59,994.00)	(59,994.00)	3,686,938.09	(729,188.13)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,037,706.78	2,037,706.78		2,037,706.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,037,706.78	2,037,706.78		2,037,706.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,037,706.78	2,037,706.78		2,037,706.78		
2) Ending Balance, June 30 (E + F1e)			1,977,712.78	1,977,712.78		1,308,518.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,043,279.38	2,043,279.38		1,308,519.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(65,566.60)	(65,566.60)		(0.74)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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>			0.00	0.00	0.00	0.00		
<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	483,348.00	483,348.00	(264,387.00)	577,303.00	93,955.00	19.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			483,348.00	483,348.00	(264,387.00)	577,303.00	93,955.00	19.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	31,964.00	31,964.00	0.00	31,964.00	0.00	0.0%
Special Education Discretionary Grants		8182	565,526.00	565,526.00	24,096.00	565,526.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	312,440.00	312,440.00	169,737.50	334,778.00	22,338.00	7.1%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	590,478.00	590,478.00	(105,424.01)	821,214.00	230,736.00	39.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	93,049.00	93,049.00	19,018.14	95,085.00	2,036.00	2.2%
NCLB: Title II, Part A, Teacher Quality	4035	8290	16,923.00	16,923.00	2,983.00	16,793.00	(130.00)	-0.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	12,445.00	12,445.00	3,561.34	10,604.00	(1,841.00)	-14.8%
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	3012-3020, 3030-3199, 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	170,303.00	170,303.00	16,068.31	195,313.00	25,010.00	14.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,793,128.00</b>	<b>1,793,128.00</b>	<b>130,040.28</b>	<b>2,071,277.00</b>	<b>278,149.00</b>	<b>15.5%</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	852,911.00	852,911.00	0.00	852,911.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(4.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	536,367.00	536,367.00	150,014.00	535,764.00	(603.00)	-0.1%
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	8,500.00	8,500.00	6,004.91	8,084.00	(416.00)	-4.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	163,532.00	163,532.00	163,532.00	196,336.00	32,804.00	20.1%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	60,000.00	60,000.00	0.00	51,568.00	(8,432.00)	-14.1%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,110,534.00	4,110,534.00	6,087,290.78	5,720,616.00	1,610,082.00	39.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,731,844.00</b>	<b>5,731,844.00</b>	<b>6,406,837.69</b>	<b>7,365,279.00</b>	<b>1,633,435.00</b>	<b>28.5%</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	4,337.57	4,338.00	4,338.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	453,235.00	453,235.00	21,329.68	608,627.00	155,392.00	34.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	128,709.00	128,709.00	(58,781.00)	195,458.00	66,749.00	51.9%
Tuition		8710	4,120,000.00	4,120,000.00	0.00	4,120,000.00	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>4,701,944.00</b>	<b>4,701,944.00</b>	<b>(33,113.75)</b>	<b>4,928,423.00</b>	<b>226,479.00</b>	<b>4.8%</b>
<b>TOTAL, REVENUES</b>			<b>12,710,264.00</b>	<b>12,710,264.00</b>	<b>6,239,377.22</b>	<b>14,942,282.00</b>	<b>2,232,018.00</b>	<b>17.6%</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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,814,388.00	1,814,388.00	518,526.58	2,004,231.00	(189,843.00)	-10.5%
Certificated Pupil Support Salaries		1200	250,663.00	250,663.00	63,609.80	190,830.00	59,833.00	23.9%
Certificated Supervisors' and Administrators' Salaries		1300	729,696.00	729,696.00	249,441.14	719,739.00	9,957.00	1.4%
Other Certificated Salaries		1900	648,546.00	648,546.00	179,387.85	748,767.20	(100,221.20)	-15.5%
TOTAL, CERTIFICATED SALARIES			3,443,293.00	3,443,293.00	1,010,965.37	3,663,567.20	(220,274.20)	-6.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	580,115.00	580,115.00	177,518.03	602,448.00	(22,333.00)	-3.8%
Classified Support Salaries		2200	430,297.00	430,297.00	138,412.61	446,186.00	(15,889.00)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	166,606.00	166,606.00	58,070.01	201,200.00	(34,594.00)	-20.8%
Clerical, Technical and Office Salaries		2400	523,151.00	523,151.00	159,360.28	489,743.00	33,408.00	6.4%
Other Classified Salaries		2900	559,168.00	559,168.00	129,990.60	496,609.00	62,559.00	11.2%
TOTAL, CLASSIFIED SALARIES			2,259,337.00	2,259,337.00	663,351.53	2,236,186.00	23,151.00	1.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	723,590.00	723,590.00	123,215.73	765,665.00	(42,075.00)	-5.8%
PERS		3201-3202	288,542.00	288,542.00	89,276.43	302,371.00	(13,829.00)	-4.8%
OASDI/Medicare/Alternative		3301-3302	81,557.00	81,557.00	23,556.73	82,058.00	(501.00)	-0.6%
Health and Welfare Benefits		3401-3402	751,949.00	751,949.00	151,185.69	743,685.00	8,264.00	1.1%
Unemployment Insurance		3501-3502	2,801.00	2,801.00	795.98	2,811.00	(10.00)	-0.4%
Workers' Compensation		3601-3602	274,919.00	274,919.00	78,010.45	284,947.00	(10,028.00)	-3.6%
OPEB, Allocated		3701-3702	420,245.00	420,245.00	41,793.58	425,623.00	(5,378.00)	-1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,543,603.00	2,543,603.00	507,834.59	2,607,160.00	(63,557.00)	-2.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	8,500.00	8,500.00	7,959.58	12,084.00	(3,584.00)	-42.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	199,408.00	199,408.00	57,261.38	289,638.00	(90,230.00)	-45.2%
Noncapitalized Equipment		4400	13,922.00	13,922.00	14,829.22	14,972.00	(1,050.00)	-7.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			221,830.00	221,830.00	80,050.18	316,694.00	(94,864.00)	-42.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	741,142.00	741,142.00	(83,665.94)	766,342.00	(25,200.00)	-3.4%
Travel and Conferences		5200	270,010.00	270,010.00	50,392.52	323,466.00	(53,456.00)	-19.8%
Dues and Memberships		5300	16,546.00	16,546.00	56,452.91	58,288.00	(41,742.00)	-252.3%
Insurance		5400-5450	1,169.00	1,169.00	7,071.32	7,106.00	(5,937.00)	-507.9%
Operations and Housekeeping Services		5500	99,172.00	99,172.00	29,582.79	102,556.00	(3,384.00)	-3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(54,857.00)	(54,857.00)	130,134.15	278,629.00	(333,486.00)	607.9%
Transfers of Direct Costs		5710	14,764.00	14,764.00	6,005.06	20,889.00	(6,125.00)	-41.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(4.80)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,015,319.00	2,015,319.00	87,598.11	3,931,840.93	(1,916,521.93)	-95.1%
Communications		5900	30,480.00	30,480.00	5,141.83	35,143.00	(4,663.00)	-15.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,133,745.00	3,133,745.00	288,707.95	5,524,259.93	(2,390,514.93)	-76.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	263,342.00	263,342.00	377.87	14,438.00	248,904.00	94.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	390,000.00	390,000.00	0.00	780,000.00	(390,000.00)	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			653,342.00	653,342.00	377.87	794,438.00	(141,096.00)	-21.6%
<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	312,440.00	312,440.00	0.00	334,778.00	(22,338.00)	-7.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			333,440.00	333,440.00	0.00	355,778.00	(22,338.00)	-6.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,270,179.00	1,270,179.00	1,151.64	1,397,505.00	(127,326.00)	-10.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,270,179.00	1,270,179.00	1,151.64	1,397,505.00	(127,326.00)	-10.0%
TOTAL, EXPENDITURES			13,858,769.00	13,858,769.00	2,552,439.13	16,895,588.13	(3,036,819.13)	-21.9%

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)
<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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			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		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,148,511.00	1,148,511.00	0.00	1,284,118.00	135,607.00	11.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,148,511.00	1,148,511.00	0.00	1,284,118.00	135,607.00	11.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,088,511.00	1,088,511.00	0.00	1,224,118.00	(135,607.00)	12.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,632,441.00	7,632,441.00	2,726,074.05	7,012,261.00	(620,180.00)	-8.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	201,590.00	201,590.00	7,891.35	209,194.00	7,604.00	3.8%
4) Other Local Revenue		8600-8799	2,791,539.00	2,791,539.00	340,608.19	3,078,324.93	286,785.93	10.3%
5) TOTAL, REVENUES			10,625,570.00	10,625,570.00	3,074,573.59	10,299,779.93		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,216,359.00	2,216,359.00	681,017.05	2,245,404.00	(29,045.00)	-1.3%
2) Classified Salaries		2000-2999	3,869,839.00	3,869,839.00	1,236,669.63	3,856,100.00	13,739.00	0.4%
3) Employee Benefits		3000-3999	2,270,129.00	2,270,129.00	579,177.03	2,163,945.00	106,184.00	4.7%
4) Books and Supplies		4000-4999	497,854.00	497,854.00	91,969.33	545,264.00	(47,410.00)	-9.5%
5) Services and Other Operating Expenditures		5000-5999	2,293,365.00	2,293,365.00	866,453.80	2,522,179.77	(228,814.77)	-10.0%
6) Capital Outlay		6000-6999	55,000.00	55,000.00	0.00	55,000.00	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	(1,373,623.00)	(1,373,623.00)	(3,628.22)	(1,493,949.00)	120,326.00	-8.8%
9) TOTAL, EXPENDITURES			9,828,923.00	9,828,923.00	3,451,658.62	9,893,943.77		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			796,647.00	796,647.00	(377,085.03)	405,836.16		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	15,000.00	236,086.02	460,140.00	445,140.00	2967.6%
b) Transfers Out		7600-7629	328,772.00	328,772.00	0.00	238,014.00	90,758.00	27.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,148,511.00)	(1,148,511.00)	0.00	(1,284,118.00)	(135,607.00)	11.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,462,283.00)	(1,462,283.00)	236,086.02	(1,061,992.00)		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(665,636.00)	(665,636.00)	(140,999.01)	(656,155.84)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,737,134.40	3,737,134.40		3,737,134.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,737,134.40	3,737,134.40		3,737,134.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,737,134.40	3,737,134.40		3,737,134.40		
2) Ending Balance, June 30 (E + F1e)			3,071,498.40	3,071,498.40		3,080,978.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,782,618.84	2,782,618.84		2,755,831.00		
15-16 Excess Property Taxes	0000	9780	2,755,831.00					
Reserved for Lottery Expenses	1100	9780	26,787.84					
15-16 Excess Property Taxes	0000	9780		2,755,831.00				
Reserved for Lottery Expenditures	1100	9780		26,787.84				
15-16 Excess Property Tax	0000	9780				2,755,831.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	288,879.56	288,880.00		325,147.56		
Unassigned/Unappropriated Amount		9790	0.00	(0.44)		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	816,785.00	816,785.00	228,702.00	816,785.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	39,664.00	39,664.00	8,131.00	39,664.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	(2,610,679.00)	(2,610,679.00)	0.00	(3,708,717.00)	(1,098,038.00)	42.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	18,867,880.00	18,867,880.00	1,830,142.66	19,741,956.00	874,076.00	4.6%
Unsecured Roll Taxes		8042	428,698.00	428,698.00	427,877.13	465,340.00	36,642.00	8.5%
Prior Years' Taxes		8043	(3,175.00)	(3,175.00)	(30.13)	(16,477.00)	(13,302.00)	419.0%
Supplemental Taxes		8044	419,000.00	419,000.00	231,251.39	527,153.00	108,153.00	25.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	64,390.00	64,390.00	0.00	73,439.00	9,049.00	14.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>18,022,563.00</b>	<b>18,022,563.00</b>	<b>2,726,074.05</b>	<b>17,939,143.00</b>	<b>(83,420.00)</b>	<b>-0.5%</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	(10,390,122.00)	(10,390,122.00)	0.00	(10,926,882.00)	(536,760.00)	5.2%
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>7,632,441.00</b>	<b>7,632,441.00</b>	<b>2,726,074.05</b>	<b>7,012,261.00</b>	<b>(620,180.00)</b>	<b>-8.1%</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		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	20,000.00	20,000.00	5,571.18	27,604.00	7,604.00	38.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	81,590.00	81,590.00	2,320.17	81,590.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			201,590.00	201,590.00	7,891.35	209,194.00	7,604.00	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	344,342.00	344,342.00	0.00	344,342.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3,278.75	3,279.00	3,279.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	38,909.00	38,909.00	13,907.32	38,909.00	0.00	0.0%
All Other Sales		8639	24,186.00	24,186.00	0.00	24,186.00	0.00	0.0%
Leases and Rentals		8650	76,500.00	76,500.00	23,489.35	64,240.00	(12,260.00)	-16.0%
Interest		8660	45,000.00	45,000.00	6,295.88	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	553,510.00	553,510.00	128,677.00	774,699.00	221,189.00	40.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,507,228.00	1,507,228.00	89,730.70	1,360,688.00	(146,540.00)	-9.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	201,864.00	201,864.00	75,229.19	422,981.93	221,117.93	109.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,791,539.00</b>	<b>2,791,539.00</b>	<b>340,608.19</b>	<b>3,078,324.93</b>	<b>286,785.93</b>	<b>10.3%</b>
<b>TOTAL, REVENUES</b>			<b>10,625,570.00</b>	<b>10,625,570.00</b>	<b>3,074,573.59</b>	<b>10,299,779.93</b>	<b>(325,790.07)</b>	<b>-3.1%</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)
Certificated Teachers' Salaries		1100	855,142.00	855,142.00	248,103.21	977,307.00	(122,165.00)	-14.3%
Certificated Pupil Support Salaries		1200	91,968.00	91,968.00	27,213.08	45,984.00	45,984.00	50.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,214,838.00	1,214,838.00	394,941.12	1,157,314.00	57,524.00	4.7%
Other Certificated Salaries		1900	54,411.00	54,411.00	10,759.64	64,799.00	(10,388.00)	-19.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,216,359.00</b>	<b>2,216,359.00</b>	<b>681,017.05</b>	<b>2,245,404.00</b>	<b>(29,045.00)</b>	<b>-1.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	335.09	457.00	(457.00)	New
Classified Support Salaries		2200	295,390.00	295,390.00	75,459.34	265,164.00	30,226.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	1,305,348.00	1,305,348.00	421,158.94	1,245,250.00	60,098.00	4.6%
Clerical, Technical and Office Salaries		2400	1,970,604.00	1,970,604.00	679,516.32	2,029,330.00	(58,726.00)	-3.0%
Other Classified Salaries		2900	298,497.00	298,497.00	60,199.94	315,899.00	(17,402.00)	-5.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,869,839.00</b>	<b>3,869,839.00</b>	<b>1,236,669.63</b>	<b>3,856,100.00</b>	<b>13,739.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	275,488.00	275,488.00	79,337.15	272,140.00	3,348.00	1.2%
PERS		3201-3202	540,475.00	540,475.00	168,307.76	522,050.00	18,425.00	3.4%
OASDI/Medicare/Alternative		3301-3302	97,378.00	97,378.00	26,551.78	86,223.00	11,155.00	11.5%
Health and Welfare Benefits		3401-3402	848,689.00	848,689.00	157,274.12	778,987.00	69,702.00	8.2%
Unemployment Insurance		3501-3502	3,795.00	3,795.00	923.72	3,029.00	766.00	20.2%
Workers' Compensation		3601-3602	296,470.00	296,470.00	90,545.41	291,601.00	4,869.00	1.6%
OPEB, Allocated		3701-3702	207,834.00	207,834.00	56,237.09	209,915.00	(2,081.00)	-1.0%
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>2,270,129.00</b>	<b>2,270,129.00</b>	<b>579,177.03</b>	<b>2,163,945.00</b>	<b>106,184.00</b>	<b>4.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,899.00	5,899.00	0.00	1,425.00	4,474.00	75.8%
Books and Other Reference Materials		4200	309.00	309.00	0.00	309.00	0.00	0.0%
Materials and Supplies		4300	379,649.00	379,649.00	68,458.93	419,194.00	(39,545.00)	-10.4%
Noncapitalized Equipment		4400	46,997.00	46,997.00	17,589.37	59,336.00	(12,339.00)	-26.3%
Food		4700	65,000.00	65,000.00	5,921.03	65,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>497,854.00</b>	<b>497,854.00</b>	<b>91,969.33</b>	<b>545,264.00</b>	<b>(47,410.00)</b>	<b>-9.5%</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	134,615.00	134,615.00	18,483.80	139,537.00	(4,922.00)	-3.7%
Dues and Memberships		5300	64,238.00	64,238.00	45,235.76	68,638.00	(4,400.00)	-6.8%
Insurance		5400-5450	51,851.00	51,851.00	39,870.09	39,850.00	12,001.00	23.1%
Operations and Housekeeping Services		5500	310,800.00	310,800.00	71,114.97	268,850.00	41,950.00	13.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,220.00	243,220.00	63,961.72	255,827.00	(12,607.00)	-5.2%
Transfers of Direct Costs		5710	(14,764.00)	(14,764.00)	(6,005.06)	(20,889.00)	6,125.00	-41.5%
Transfers of Direct Costs - Interfund		5750	(2,400.00)	(2,400.00)	(872.67)	(2,400.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,330,466.00	1,330,466.00	601,101.04	1,595,318.77	(264,852.77)	-19.9%
Communications		5900	175,339.00	175,339.00	33,564.15	177,448.00	(2,109.00)	-1.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,293,365.00</b>	<b>2,293,365.00</b>	<b>866,453.80</b>	<b>2,522,179.77</b>	<b>(228,814.77)</b>	<b>-10.0%</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>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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
<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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,270,179.00)	(1,270,179.00)	(1,151.64)	(1,397,505.00)	127,326.00	-10.0%
Transfers of Indirect Costs - Interfund		7350	(103,444.00)	(103,444.00)	(2,476.58)	(96,444.00)	(7,000.00)	6.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(1,373,623.00)	(1,373,623.00)	(3,628.22)	(1,493,949.00)	120,326.00	-8.8%
<b>TOTAL, EXPENDITURES</b>			9,828,923.00	9,828,923.00	3,451,658.62	9,893,943.77	(65,020.77)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	15,000.00	15,000.00	236,086.02	460,140.00	445,140.00	2967.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			15,000.00	15,000.00	236,086.02	460,140.00	445,140.00	2967.6%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	328,772.00	328,772.00	0.00	238,014.00	90,758.00	27.6%
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>			328,772.00	328,772.00	0.00	238,014.00	90,758.00	27.6%
<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%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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	(1,148,511.00)	(1,148,511.00)	0.00	(1,284,118.00)	(135,607.00)	11.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(1,148,511.00)	(1,148,511.00)	0.00	(1,284,118.00)	(135,607.00)	11.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			(1,462,283.00)	(1,462,283.00)	236,086.02	(1,061,992.00)	400,291.00	-27.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	6,397,284.00	6,397,284.00	1,088,126.00	6,397,284.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,774,624.00	7,774,624.00	1,889,234.00	7,835,350.00	60,726.00	0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,171,908.00	14,171,908.00	2,977,360.00	14,232,634.00		
<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	14,171,908.00	14,171,908.00	1,958,526.15	14,232,634.00	(60,726.00)	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,171,908.00	14,171,908.00	1,958,526.15	14,232,634.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	1,018,833.85	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	1,018,833.85	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,084.27	108,084.27		108,084.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,084.27	108,084.27		108,084.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,084.27	108,084.27		108,084.27		
2) Ending Balance, June 30 (E + F1e)			108,084.27	108,084.27		108,084.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	108,088.09	108,088.09		108,088.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(3.82)	(3.82)		(3.82)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	6,397,284.00	6,397,284.00	1,088,126.00	6,397,284.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			6,397,284.00	6,397,284.00	1,088,126.00	6,397,284.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	6,153,708.00	6,153,708.00	1,889,234.00	6,153,708.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	0.00	1,681,642.00	60,726.00	3.7%
<b>TOTAL, OTHER STATE REVENUE</b>			7,774,624.00	7,774,624.00	1,889,234.00	7,835,350.00	60,726.00	0.8%
<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%
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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			14,171,908.00	14,171,908.00	2,977,360.00	14,232,634.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	7,986,236.00	7,986,236.00	1,088,126.15	8,046,962.00	(60,726.00)	-0.8%
To County Offices		7212	31,964.00	31,964.00	0.00	31,964.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	6,153,708.00	6,153,708.00	870,400.00	6,153,708.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			14,171,908.00	14,171,908.00	1,958,526.15	14,232,634.00	(60,726.00)	-0.4%
<b>TOTAL EXPENDITURES</b>			14,171,908.00	14,171,908.00	1,958,526.15	14,232,634.00		



Resource	Description	2016/17
		Projected Year Totals
6500	Special Education	108,088.09
Total, Restricted Balance		108,088.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	39,415.00	39,415.00	232.15	39,415.00	0.00	0.0%
3) Other State Revenue		8300-8599	693,950.00	693,950.00	279,561.03	870,221.68	176,271.68	25.4%
4) Other Local Revenue		8600-8799	389,449.00	389,449.00	20,620.52	420,769.00	31,320.00	8.0%
5) TOTAL, REVENUES			1,122,814.00	1,122,814.00	300,413.70	1,330,405.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	451,937.00	451,937.00	94,102.00	433,710.00	18,227.00	4.0%
2) Classified Salaries		2000-2999	345,455.00	345,455.00	95,779.87	351,411.00	(5,956.00)	-1.7%
3) Employee Benefits		3000-3999	463,292.00	463,292.00	74,877.45	392,587.00	70,705.00	15.3%
4) Books and Supplies		4000-4999	53,015.00	53,015.00	12,964.77	73,904.00	(20,889.00)	-39.4%
5) Services and Other Operating Expenditures		5000-5999	34,443.00	34,443.00	10,430.25	229,437.68	(194,994.68)	-566.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	103,444.00	103,444.00	2,476.58	96,444.00	7,000.00	6.8%
9) TOTAL, EXPENDITURES			1,451,586.00	1,451,586.00	290,630.92	1,577,493.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(328,772.00)	(328,772.00)	9,782.78	(247,088.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	328,772.00	328,772.00	0.00	238,014.00	(90,758.00)	-27.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			328,772.00	328,772.00	0.00	238,014.00		

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	9,782.78	(9,074.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,074.51	9,074.51		9,074.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,074.51	9,074.51		9,074.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,074.51	9,074.51		9,074.51		
2) Ending Balance, June 30 (E + F1e)			9,074.51	9,074.51		0.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,074.51	9,074.51		0.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	39,415.00	39,415.00	232.15	39,415.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>39,415.00</b>	<b>39,415.00</b>	<b>232.15</b>	<b>39,415.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	3,300.00	3,300.00	26.23	3,300.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	665,623.00	665,623.00	277,669.00	665,623.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,027.00	25,027.00	1,865.80	201,298.68	176,271.68	704.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>693,950.00</b>	<b>693,950.00</b>	<b>279,561.03</b>	<b>870,221.68</b>	<b>176,271.68</b>	<b>25.4%</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	(7.98)	200.00	200.00	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	720.00	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	25,800.00	25,800.00	19,908.50	56,920.00	31,120.00	120.6%
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>389,449.00</b>	<b>389,449.00</b>	<b>20,620.52</b>	<b>420,769.00</b>	<b>31,320.00</b>	<b>8.0%</b>
<b>TOTAL REVENUES</b>			<b>1,122,814.00</b>	<b>1,122,814.00</b>	<b>300,413.70</b>	<b>1,330,405.68</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	345,016.00	345,016.00	61,164.16	331,568.00	13,448.00	3.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,921.00	106,921.00	32,937.84	102,142.00	4,779.00	4.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>451,937.00</b>	<b>451,937.00</b>	<b>94,102.00</b>	<b>433,710.00</b>	<b>18,227.00</b>	<b>4.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	192,526.00	192,526.00	46,310.36	202,151.00	(9,625.00)	-5.0%
Classified Support Salaries		2200	92,456.00	92,456.00	31,267.50	92,456.00	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	60,473.00	60,473.00	18,202.01	56,804.00	3,669.00	6.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>345,455.00</b>	<b>345,455.00</b>	<b>95,779.87</b>	<b>351,411.00</b>	<b>(5,956.00)</b>	<b>-1.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	77,796.00	77,796.00	9,461.19	69,861.00	7,935.00	10.2%
PERS		3201-3202	43,108.00	43,108.00	15,642.71	57,232.00	(14,124.00)	-32.8%
OASDI/Medicare/Alternative		3301-3302	11,492.00	11,492.00	2,647.89	11,057.00	435.00	3.8%
Health and Welfare Benefits		3401-3402	241,058.00	241,058.00	29,889.63	168,305.00	72,753.00	30.2%
Unemployment Insurance		3501-3502	385.00	385.00	87.41	384.00	1.00	0.3%
Workers' Compensation		3601-3602	37,838.00	37,838.00	8,531.44	37,170.00	668.00	1.8%
OPEB, Allocated		3701-3702	51,615.00	51,615.00	8,617.18	48,578.00	3,037.00	5.9%
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>463,292.00</b>	<b>463,292.00</b>	<b>74,877.45</b>	<b>392,587.00</b>	<b>70,705.00</b>	<b>15.3%</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	26,015.00	26,015.00	9,099.60	44,832.00	(18,817.00)	-72.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	2,072.00	(2,072.00)	New
Food		4700	27,000.00	27,000.00	3,665.17	27,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>53,015.00</b>	<b>53,015.00</b>	<b>12,964.77</b>	<b>73,904.00</b>	<b>(20,889.00)</b>	<b>-39.4%</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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	132,525.00	(132,525.00)	New
Travel and Conferences		5200	6,900.00	6,900.00	1,126.79	10,900.00	(4,000.00)	-58.0%
Dues and Memberships		5300	100.00	100.00	80.00	100.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,510.00	15,510.00	8,177.62	16,110.00	(600.00)	-3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	880.88	3,481.00	(1,481.00)	-74.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,400.00	2,400.00	877.47	2,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,200.00	5,200.00	757.50	61,586.68	(56,386.68)	-1084.4%
Communications		5900	2,333.00	2,333.00	549.99	2,335.00	(2.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>34,443.00</b>	<b>34,443.00</b>	<b>10,430.25</b>	<b>229,437.68</b>	<b>(194,994.68)</b>	<b>-568.1%</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	103,444.00	103,444.00	2,476.58	96,444.00	7,000.00	6.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>103,444.00</b>	<b>103,444.00</b>	<b>2,476.58</b>	<b>96,444.00</b>	<b>7,000.00</b>	<b>6.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,451,586.00</b>	<b>1,451,586.00</b>	<b>290,630.92</b>	<b>1,577,493.68</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	328,772.00	328,772.00	0.00	238,014.00	(90,758.00)	-27.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			328,772.00	328,772.00	0.00	238,014.00	(90,758.00)	-27.6%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			328,772.00	328,772.00	0.00	238,014.00		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.01	0.01		0.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01		0.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01		0.01		
2) Ending Balance, June 30 (E + F1e)			0.01	0.01		0.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.01	0.01		0.01		
Reserved for Fund 16 expenditures	0000	9780	0.01					
Assigned for Fund 16 expenditures	0000	9780		0.01				
Assigned for Fund 16 expenditures	0000	9780				0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<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		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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,000.00	2,000.00	787.44	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	787.44	2,000.00		
<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>			2,000.00	2,000.00	787.44	2,000.00		
<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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000.00)	(2,000.00)	0.00	(2,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	787.44	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	487,479.80	487,479.80		487,479.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,479.80	487,479.80		487,479.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,479.80	487,479.80		487,479.80		
2) Ending Balance, June 30 (E + F1e)			487,479.80	487,479.80		487,479.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	487,479.80	487,479.80		487,479.80		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,000.00	2,000.00	787.44	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>787.44</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>787.44</b>	<b>2,000.00</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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</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>(2,000.00)</b>	<b>(2,000.00)</b>	<b>0.00</b>	<b>(2,000.00)</b>		

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



2016-17 First Interim  
Special Reserve Fund for Postemployment Benefits  
Revenues, Expenditures, and Changes in Fund Balance

40 10405 0000000  
Form 201

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	9,000.00	9,000.00	3,733.30	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	9,000.00	3,733.30	9,000.00		
<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>			9,000.00	9,000.00	3,733.30	9,000.00		
<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	9,000.00	9,000.00	236,086.02	454,140.00	(445,140.00)	-4946.0%
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			(9,000.00)	(9,000.00)	(236,086.02)	(454,140.00)		

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	(232,352.72)	(445,140.00)		
<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		1,878,491.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,323,631.86	2,323,631.86		1,878,491.86		
Reserved for Fund 20 Postemployment Benefi	0000	9780	2,323,631.86					
Reserved for Fund 20 Postemployment Benefi	0000	9780		2,323,631.86				
Reserved for Fund 20 Postemployment Benefi	0000	9780				1,878,491.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	9,000.00	9,000.00	3,733.30	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,000.00	9,000.00	3,733.30	9,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			9,000.00	9,000.00	3,733.30	9,000.00		
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	9,000.00	9,000.00	236,086.02	454,140.00	(445,140.00)	-4946.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			9,000.00	9,000.00	236,086.02	454,140.00	(445,140.00)	-4946.0%
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)</b>			(9,000.00)	(9,000.00)	(236,086.02)	(454,140.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	4,000.00	4,000.00	1,280.49	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	1,280.49	4,000.00		
<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	3,810.17	6,000.00	(6,000.00)	New
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	228,851.00	746,102.00	(746,102.00)	New
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	232,661.17	752,102.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	4,000.00	(231,380.68)	(748,102.00)		
<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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			56,000.00	56,000.00	0.00	56,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,000.00	60,000.00	(231,380.68)	(692,102.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	833,989.37	833,989.37		833,989.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			833,989.37	833,989.37		833,989.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			833,989.37	833,989.37		833,989.37		
2) Ending Balance, June 30 (E + F1e)			893,989.37	893,989.37		141,887.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	893,989.37	893,989.37		141,887.37		
Reserved for Fund 40 Capital Outlay Projec	0000	9780	893,989.37					
Reserved for Fund 40 Capital Outlay Projec	0000	9780		893,989.37				
Reserved for Fund 40 Capital Outlay Projec	0000	9780				141,887.37		
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>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	4,000.00	4,000.00	1,280.49	4,000.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,000.00	4,000.00	1,280.49	4,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,000.00	4,000.00	1,280.49	4,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	1,262.56	2,000.00	(2,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	2,547.61	4,000.00	(4,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	3,810.17	6,000.00	(6,000.00)	New
<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	9,647.00	25,350.00	(25,350.00)	New
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	219,204.00	720,752.00	(720,752.00)	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	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	228,851.00	746,102.00	(746,102.00)	New
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	232,661.17	752,102.00		

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>								
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>			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
<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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
<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								
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>								
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	0.00	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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			56,000.00	56,000.00	0.00	56,000.00		

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

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	35.36	35.36	35.36	35.36	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	125.98	125.98	87.70	87.70	(38.28)	-30%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	161.34	161.34	123.06	123.06	(38.28)	-24%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	35.94	35.94	35.94	35.94	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	35.94	35.94	35.94	35.94	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	197.28	197.28	159.00	159.00	(38.28)	-19%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	33,223.42	33,223.42	33,223.42	33,223.42	0.00	0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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**SAN LUIS OBISPO COUNTY OFFICE  
OF EDUCATION**

General Fund (fds 01 and 08)  
2016-17 1st Interim

		Jul	Actual %	Aug	Actual %	Sep	Actual %	Oct	Actual %	Nov	act %
<b>BEGINNING BALANCE</b>		5,581,796		4,270,098		6,140,206		4,519,514		8,070,568	
<b>RECEIPTS</b>											
Revenue Limit											
State Aid	8010-8019	40,840	4.8%	40,840	4.8%	81,642	9.5%	73,511	8.6%	77,008	9.0%
Property T	8020-8079	0	0.0%	284,027	1.7%	352,825	2.1%	1,852,389	10.8%	1,464,705	8.6%
Other	8080-8099	0	0.0%	(264,387)	2.6%	0	0.0%	0	0.0%	0	0.0%
Federal	8100-8299	107,282	5.2%	741,272	35.8%	(497,865)	-24.0%	(220,649)	-10.7%	(130,910)	-6.3%
Other State	8300-8599	120,660	1.6%	3,135,543	41.4%	48,485	0.6%	3,110,041	41.1%	0	2.4%
Other Local	8600-8799	66,278	0.8%	38,283	0.5%	110,107	1.4%	92,827	1.2%	349,867	4.4%
Interfund Transfers In	8910-8929	0		0		0		236,086		0	0.0%
All Other Financing S	8931-8979	0		0		0		0		0	0.0%
Excess Property Taxes to County											
<b>TOTAL RECEIPTS</b>		335,060		3,975,578		95,194		5,144,205		1,760,670	
<b>DISBURSEMENTS</b>											
Certificated Salaries	1000-1999	323,110	5.5%	290,411	4.9%	543,990	9.2%	534,472	9.0%	509,459	8.6%
Classified Salaries	2000-2999	426,242	7.0%	411,624	6.8%	544,259	8.9%	517,896	8.5%	519,282	8.5%
Employee Benefits	3000-3999	191,742	4.0%	184,057	3.9%	451,276	9.5%	259,937	5.4%	432,384	9.1%
Supplies	4000-5999	21,393	2.5%	39,613	4.6%	54,781	6.4%	56,233	6.5%	24,465	2.8%
Services	5000-5999	265,240	3.3%	367,493	4.6%	277,447	3.4%	244,982	3.0%	30,968	2.9%
Capital Outlays	6000-6599	0	0.0%	0	0.0%	0	0.0%	377	0.0%	37,151	4.4%
Other Outgo	7000-7499	0	0.0%	0	0.0%	(2,477)	-1.0%	0	0.0%	20,733	8.0%
Interfund Transfers O	7600-7629	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>TOTAL DISBURSEMENTS</b>		1,227,727		1,293,198		1,869,276		1,613,897		1,574,441	
<b>GENERAL LEDGER ACTIVITY</b>											
Accounts Rec		364,757		1,418,698		464		261,172		0	
Prepaid		0									
Accounts Pay		781,126		617,108		(152,926)		240,426		800,000	
Deferred Revenue		2,662		1,613,862		0		0			
Temporary interfund borrowing		0		0		0					
<b>TOTAL GL ACTIVITY</b>		(419,031)	0	(812,272)	0	153,390	0	20,746	0	(800,000)	0
<b>NET INCREASE/DECREASE</b>		(1,311,698)	0	1,870,108	0	(1,620,692)	0	3,551,054	0	(613,771)	0
<b>ENDING CASH</b>		<b>4,270,098</b>		<b>6,140,206</b>		<b>4,519,514</b>		<b>8,070,568</b>		<b>7,456,797</b>	

Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
7,456,797	14,443,344	12,509,255	7,150,557	4,933,750	8,184,342	9,150,547		6,585,500
9,808	154,017	77,006	86,480	77,007	77,006	61,282	-	856,449
6,123,841	0	869,629	352,119	5,186,877	153,481	442,802	-	17,082,694
0	0	(4,785,612)	0	0	0	(5,299,580)	-	(10,349,579)
0	21,234	171,937	(497,184)	0	424,535	1,458,628	492,996	2,071,277
0	0	0	0	0	0	1,159,744	-	7,574,473
96,541	638,780	245,241	268,911	241,277	1,921,684	1,436,952	2,500,000	8,006,748
0	20	0	0	0	0	224,034		460,140
0	0	0	0	0	0	0		0
6,230,190	814,051	(3,421,799)	210,326	5,505,161	2,576,707	(516,138)	2,992,996	25,702,202
18,862	1,010,129	534,397	539,947	640,014	558,828	285,353	120,000	5,908,971
524,524	517,395	581,633	519,629	504,383	526,899	488,520	10,000	6,092,286
260,891	437,738	465,509	435,012	363,712	317,770	171,076	800,000	4,771,105
76,907	70,398	59,966	69,272	48,710	79,796	85,425	175,000	861,958
321,719	542,864	219,148	850,344	589,043	60,782	176,410	4,100,000	8,046,440
25,784	169,616	18,217	13,965	0	66,427	517,900		849,438
(1,039)	0	108,030	(1,036)	108,912	0	26,212		259,334
0	0	0	0	0	0	298,014		298,014
1,227,649	2,748,141	1,986,899	2,427,132	2,254,774	1,610,502	2,048,909	5,205,000	27,087,546
2,000,000	0	50,000	0	205				
15,994					0	0		
1,984,006	0	50,000	0	205	0	0		
6,986,547	(1,934,090)	(5,358,698)	(2,216,806)	3,250,592	966,205	(2,565,047)		(1,385,344)
<b>14,443,344</b>	<b>12,509,255</b>	<b>7,150,557</b>	<b>4,933,750</b>	<b>8,184,342</b>	<b>9,150,547</b>	<b>6,585,500</b>		

**San Luis Obispo County Office of Education**  
**Assumptions for Multiyear Projections**  
**2016-17 First Interim**

	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Unaudited</b>	<b>First Interim</b>	<b>Year 1</b>	<b>Year 2</b>
	<b>Actuals</b>			
State Statutory COLA	1.02%	0.00%	1.11%	2.42%
ADA Projections:				
County-Wide Operations Grant	33,223.42	33,223.42	33,223.42	33,223.42
Community School	135.20	87.70	62.27	44.21
Juvenile Court School	30.22	35.36	41.00	41.00
Unduplicated Pupil Counts:				
Supplemental Grant:				
Community School	81.76%	81.76%	84.66%	84.66%
Juvenile Court	100.00%	100.00%	100.00%	100.00%
CalSTRS Employer Rate:	10.73%	12.58%	14.43%	16.28%
CalPERS Employer Rate:	11.847%	13.888%	15.500%	17.100%
Other Assumptions:				
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				



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		33,223.42	0.00%	33,223.42	0.00%	33,223.42
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,589,564.00	-3.01%	7,360,957.00	-2.45%	7,180,803.00
2. Federal Revenues	8100-8299	2,071,277.00	-16.52%	1,729,145.00	-7.00%	1,608,107.00
3. Other State Revenues	8300-8599	7,574,473.00	-55.32%	3,384,402.00	4.97%	3,552,617.00
4. Other Local Revenues	8600-8799	8,006,747.93	7.31%	8,591,802.00	4.29%	8,960,519.00
5. Other Financing Sources						
a. Transfers In	8900-8929	460,140.00	-80.44%	90,000.00	0.00%	90,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,702,201.93	-17.69%	21,156,306.00	1.11%	21,392,046.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,908,971.20		5,971,944.74
b. Step & Column Adjustment				147,108.54		154,752.46
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(84,135.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,908,971.20	1.07%	5,971,944.74	2.59%	6,126,697.20
2. Classified Salaries						
a. Base Salaries				6,092,286.00		6,217,617.00
b. Step & Column Adjustment				179,702.00		186,528.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(54,371.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,092,286.00	2.06%	6,217,617.00	3.00%	6,404,145.00
3. Employee Benefits	3000-3999	4,771,105.00	5.15%	5,016,893.80	5.46%	5,290,635.91
4. Books and Supplies	4000-4999	861,958.00	-2.05%	844,263.00	1.54%	857,240.00
5. Services and Other Operating Expenditures	5000-5999	8,046,439.70	-48.24%	4,164,497.00	0.35%	4,179,084.77
6. Capital Outlay	6000-6999	849,438.00	-95.36%	39,438.00	0.00%	39,438.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	355,778.00	42.16%	505,778.00	-29.66%	355,778.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(96,444.00)	0.00%	(96,445.00)	0.00%	(96,444.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	298,014.00	-79.87%	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				(1,500,000.00)		(1,475,000.00)
11. Total (Sum lines B1 thru B10)		27,087,545.90	-21.65%	21,223,986.54	2.44%	21,741,574.88
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,385,343.97)		(67,680.54)		(349,528.88)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,774,841.18		4,389,497.21		4,321,816.67
2. Ending Fund Balance (Sum lines C and D1)		4,389,497.21		4,321,816.67		3,972,287.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,308,519.39		1,207,351.91		862,017.71
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	2,755,831.00		2,755,831.00		2,755,831.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	325,147.56		358,633.76		354,439.08
2. Unassigned/Unappropriated	9790	(0.74)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,389,497.21		4,321,816.67		3,972,287.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	325,147.56		358,633.76		354,439.08
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.74)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		360,576.00		360,576.00
b. Reserve for Economic Uncertainties	9789	487,479.80		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		812,626.62		719,209.76		715,015.08
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.39%		3.29%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>San Luis Obispo County SELPA</b>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		14,232,634.00		14,232,634.00		14,232,634.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		27,087,545.90		21,223,986.54		21,741,574.88
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		27,087,545.90		21,223,986.54		21,741,574.88
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		27,087,545.90		21,223,986.54		21,741,574.88
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)		812,626.38		636,719.60		652,247.25
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		587,000.00		587,000.00		587,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		812,626.38		636,719.60		652,247.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		33,223.42	0.00%	33,223.42	0.00%	33,223.42
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources						
2. Federal Revenues	8010-8099	7,012,261.00	-3.26%	6,783,654.00	-2.66%	6,603,500.00
3. Other State Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8300-8599	209,194.00	-3.53%	201,819.00	-1.88%	198,018.00
5. Other Financing Sources	8600-8799	3,078,324.93	0.70%	3,100,000.00	8.48%	3,363,000.00
a. Transfers In	8900-8929	460,140.00	-80.44%	90,000.00	0.00%	90,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,284,118.00)	-21.92%	(1,002,597.00)	3.45%	(1,037,154.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>9,475,801.93</b>	<b>-3.20%</b>	<b>9,172,876.00</b>	<b>0.48%</b>	<b>9,217,364.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,245,404.00		2,310,822.00
b. Step & Column Adjustment				65,418.00		67,381.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,245,404.00	2.91%	2,310,822.00	2.92%	2,378,203.00
2. Classified Salaries						
a. Base Salaries				3,856,100.00		3,971,783.00
b. Step & Column Adjustment				115,683.00		119,153.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,856,100.00	3.00%	3,971,783.00	3.00%	4,090,936.00
3. Employee Benefits	3000-3999	2,163,945.00	4.00%	2,250,502.80	4.00%	2,340,522.91
4. Books and Supplies	4000-4999	545,264.00	-4.63%	520,000.00	0.96%	525,000.00
5. Services and Other Operating Expenditures	5000-5999	2,522,179.77	1.18%	2,552,017.00	-1.17%	2,522,179.77
6. Capital Outlay	6000-6999	55,000.00	-54.55%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	150,000.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,493,949.00)	-23.64%	(1,140,735.00)	3.91%	(1,185,283.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	238,014.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(1,500,000.00)		(1,475,000.00)
<b>11. Total (Sum lines B1 thru B10)</b>		<b>10,131,957.77</b>	<b>-9.80%</b>	<b>9,139,389.80</b>	<b>0.90%</b>	<b>9,221,558.68</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(656,155.84)		33,486.20		(4,194.68)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,737,134.40		3,080,978.56		3,114,464.76
2. Ending Fund Balance (Sum lines C and D1)		3,080,978.56		3,114,464.76		3,110,270.08
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,755,831.00		2,755,831.00		2,755,831.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	325,147.56		358,633.76		354,439.08
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>f. Total Components of Ending Fund Balance</b>						
(Line D3f must agree with line D2)		3,080,978.56		3,114,464.76		3,110,270.08

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<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	325,147.56		358,633.76		354,439.08
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		360,576.00		360,576.00
b. Reserve for Economic Uncertainties	9789	487,479.80		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		812,627.36		719,209.76		715,015.08
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached detail						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	577,303.00	0.00%	577,303.00	0.00%	577,303.00
2. Federal Revenues	8100-8299	2,071,277.00	-16.52%	1,729,145.00	-7.00%	1,608,107.00
3. Other State Revenues	8300-8599	7,365,279.00	-56.79%	3,182,583.00	5.40%	3,354,599.00
4. Other Local Revenues	8600-8799	4,928,423.00	11.43%	5,491,802.00	1.92%	5,597,519.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,284,118.00	-21.92%	1,002,597.00	3.45%	1,037,154.00
6. Total (Sum lines A1 thru A5c)		16,226,400.00	-26.15%	11,983,430.00	1.60%	12,174,682.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,663,567.20		3,661,122.74
b. Step & Column Adjustment				81,690.54		87,371.46
c. Cost-of-Living Adjustment						
d. Other Adjustments				(84,135.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,663,567.20	-0.07%	3,661,122.74	2.39%	3,748,494.20
2. Classified Salaries						
a. Base Salaries				2,236,186.00		2,245,834.00
b. Step & Column Adjustment				64,019.00		67,375.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(54,371.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,236,186.00	0.43%	2,245,834.00	3.00%	2,313,209.00
3. Employee Benefits	3000-3999	2,607,160.00	6.11%	2,766,391.00	6.64%	2,950,113.00
4. Books and Supplies	4000-4999	316,694.00	2.39%	324,263.00	2.46%	332,240.00
5. Services and Other Operating Expenditures	5000-5999	5,524,259.93	-70.81%	1,612,480.00	2.76%	1,656,905.00
6. Capital Outlay	6000-6999	794,438.00	-98.18%	14,438.00	0.00%	14,438.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	355,778.00	0.00%	355,778.00	0.00%	355,778.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,397,505.00	-25.27%	1,044,290.00	4.27%	1,088,839.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,955,588.13	-28.73%	12,084,596.74	3.60%	12,520,016.20
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(729,188.13)		(101,166.74)		(345,334.20)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,037,706.78		1,308,518.65		1,207,351.91
2. Ending Fund Balance (Sum lines C and D1)		1,308,518.65		1,207,351.91		862,017.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,308,519.39		1,207,351.91		862,017.71
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.74)		0.00		0.00
f. Total Components of Ending Fund Balance		1,308,518.65		1,207,351.91		862,017.71
(Line D3f must agree with line D2)						

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	27,087,545.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,993,057.00
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	849,438.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	298,014.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	75,021.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,120,000.00
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)				5,363,473.00
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)				19,731,015.90

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
<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.)	16,589,742.30	100,294.68
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	16,589,742.30	100,294.68
B. Required effort (Line A.2 times 90%)	14,930,768.07	90,265.21
C. Current year expenditures (Line I.E and Line II.B)	19,731,015.90	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	90,265.21
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 Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	100.00%

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



**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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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	First Interim		
	Budget	Projected Year Totals		
	(Form 01CS, Item 1B-2)	(Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d, C2d, C6d)</b>				
Current Year (2016-17)	161.34	123.06	-23.7%	Not Met
1st Subsequent Year (2017-18)	160.68	103.27	-35.7%	Not Met
2nd Subsequent Year (2018-19)	160.68	85.21	-47.0%	Not Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2016-17)	35.94	35.94	0.0%	Met
1st Subsequent Year (2017-18)	35.94	35.94	0.0%	Met
2nd Subsequent Year (2018-19)	35.94	35.94	0.0%	Met
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
Current Year (2016-17)	33,223.42	33,223.42	0.0%	Met
1st Subsequent Year (2017-18)	33,223.42	33,223.42	0.0%	Met
2nd Subsequent Year (2018-19)	33,223.42	33,223.42	0.0%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1, C3f, C5, C7f)</b>				
Current Year (2016-17)	0.00	0.00	0.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since 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)

Declining enrollment in Community School Programs has decreased much more rapidly than anticipated at Budget Development

## 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.

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
Budget Adoption		First Interim			
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	Status	
Current Year (2016-17)	18,022,563.00	17,939,143.00	-0.5%	Met	
1st Subsequent Year (2017-18)	18,042,843.00	17,690,190.00	-2.0%	Met	
2nd Subsequent Year (2018-19)	18,042,843.00	17,510,036.00	-3.0%	Not Met	

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

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since 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 and a description of the methods and assumptions used in projecting LCFF revenue.

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

Projected 30% decline in Community School ADA for FY 2016-17, 2017-18, 2018-19. This drastic decline reduces LCFF revenues and increases the Excess Property tax amount.

### 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.

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2016-17)	16,602,560.00	16,772,362.20	1.0%	Met
1st Subsequent Year (2017-18)	16,927,925.00	16,969,500.74	0.2%	Met
2nd Subsequent Year (2018-19)	17,333,121.00	17,639,691.20	1.8%	Met

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

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

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

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

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

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2016-17)	1,793,128.00	2,071,277.00	15.5%	Yes
1st Subsequent Year (2017-18)	1,793,128.00	1,729,145.00	-3.6%	No
2nd Subsequent Year (2018-19)	1,793,128.00	1,608,107.00	-10.3%	Yes

Explanation:  
(required if Yes)

2016-17: Increased Title 1 revenues based on 15-16 carry-over. 2018-19: Decreased Title 1 revenues based on entitlement & declining enrollment

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2016-17)	5,933,434.00	7,574,473.00	27.7%	Yes
1st Subsequent Year (2017-18)	2,968,314.00	3,384,402.00	14.0%	Yes
2nd Subsequent Year (2018-19)	2,877,028.00	3,552,617.00	23.5%	Yes

Explanation:  
(required if Yes)

2016-17: Increased Career Pathways revenues based on 15-16 carry-over. 2017-18/2018-19: Decreased Career Pathways grant based on projected expenditures.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2016-17)	7,493,483.00	7,843,717.93	4.7%	No
1st Subsequent Year (2017-18)	8,666,817.00	8,591,802.00	-0.9%	No
2nd Subsequent Year (2018-19)	8,879,460.00	8,960,519.00	0.9%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2016-17)	719,684.00	861,958.00	19.8%	Yes
1st Subsequent Year (2017-18)	694,099.00	844,263.00	21.6%	Yes
2nd Subsequent Year (2018-19)	692,673.00	857,240.00	23.8%	Yes

Explanation:  
(required if Yes)

2016-17: Increased 2016-17 books & supplies to reflect 2015-16 carry-overs. 2017-18/2018-19 reduced supplies by carry-overs and grant awards.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2016-17)	5,427,110.00	8,046,439.70	48.3%	Yes
1st Subsequent Year (2017-18)	4,154,672.00	4,164,497.00	0.2%	No
2nd Subsequent Year (2018-19)	4,073,772.00	4,179,084.77	2.6%	No

Explanation:  
(required if Yes)

2016-17: Increased 2016-17 books & supplies to reflect 2015-16 carry-overs.

#### 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, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2016-17)	15,220,045.00	17,489,467.93	14.9%	Not Met
1st Subsequent Year (2017-18)	13,428,259.00	13,705,349.00	2.1%	Met
2nd Subsequent Year (2018-19)	13,549,616.00	14,121,243.00	4.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2016-17)	6,146,794.00	8,908,397.70	44.9%	Not Met
1st Subsequent Year (2017-18)	4,848,771.00	5,008,760.00	3.3%	Met
2nd Subsequent Year (2018-19)	4,766,445.00	5,036,324.77	5.7%	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.

<b>Explanation:</b> Federal Revenue (linked from 4A if NOT met)	2016-17: Increased Title 1 revenues based on 15-16 carry-over. 2018-19: Decreased Title 1 revenues based on entitlement & declining enrollment
<b>Explanation:</b> Other State Revenue (linked from 4A if NOT met)	2016-17: Increased Career Pathways revenues based on 15-16 carry-over. 2017-18/2018-19: Decreased Career Pathways grant based on projected expenditures.
<b>Explanation:</b> 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.

<b>Explanation:</b> Books and Supplies (linked from 4A if NOT met)	2016-17: Increased 2016-17 books & supplies to reflect 2015-16 carry-overs. 2017-18/2018-19 reduced supplies by carry-overs and grant awards.
<b>Explanation:</b> Services and Other Exps (linked from 4A if NOT met)	2016-17: Increased 2016-17 books & supplies to reflect 2015-16 carry-overs.

## 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 52066(d)(1) and 17002(d)(1).

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

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

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for the current year or the amount that the county office deposited into the account for the 2014-15 fiscal year. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. 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	304,730.85	374,891.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		304,731.00	

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

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

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



## 6. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	0.8%	2.6%	2.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	0.3%	0.9%	0.8%

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

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

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

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

Yes

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	14,232,634.00	14,232,634.00	14,232,634.00

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

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

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2016-17)	(1,264,325.84)	10,131,957.77	12.5%	Not Met
1st Subsequent Year (2017-18)	345,441.00	8,752,435.00	N/A	Met
2nd Subsequent Year (2018-19)	(60,407.77)	9,202,771.77	0.7%	Met

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

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

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

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

Declining enrollment of over 30% in Community School programs has decreased LCFF funding for the current and subsequent fiscal years. Projected expenditure reductions are anticipated in subsequent fiscal years to offset decreased revenues.

## 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.

Ending Fund Balance County School Service Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2016-17)	3,781,327.21	Met
1st Subsequent Year (2017-18)	4,025,601.47	Met
2nd Subsequent Year (2018-19)	3,619,859.50	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.

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2016-17)	5,977,330.00	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 \$66,000 (greater of)		0	to \$5,865,999
4% or \$293,000 (greater of)		\$5,866,000	to \$14,662,999
3% or \$587,000 (greater of)		\$14,663,000	to \$65,989,000
2% or \$1,980,000 (greater of)		\$65,989,001	and over

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

<sup>2</sup> A county office of education that is the Administrative Unit (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 2574), rounded to the nearest thousand.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
County Office's Expenditures and Other Financing Uses (Criterion 6A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	27,087,546	20,837,032	21,722,788
<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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	27,087,545.90	20,837,031.74	21,722,787.97
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)	27,087,545.90	20,837,031.74	21,722,787.97
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	812,626.38	625,110.95	651,683.64
6. Reserve Standard - by Amount (From percentage level chart above)	587,000.00	587,000.00	587,000.00
7. <b>County Office's Reserve Standard</b> (Greater of Line A5 or Line A6)	<b>812,626.38</b>	<b>625,110.95</b>	<b>651,683.64</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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	62,418.56	2,010.79
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	(283,022.44)	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.74)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	487,479.80	487,479.80	487,479.80
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. County Office's Available Reserve Amount (Lines B1 thru B7)	204,456.62	549,898.36	489,490.59
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	0.75%	2.64%	2.25%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>812,626.38</b>	<b>625,110.95</b>	<b>651,683.64</b>
Status:	Not Met	Not Met	Not Met

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

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

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

Drastic declining enrollment in Community Schools for the current and two subsequent years has increased deficit spending and reduced reserve levels.

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

Temporary loans between Fund 01 and Fund 12

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2016-17)	(1,148,511.00)	(1,284,118.00)	11.8%	135,607.00	Not Met
1st Subsequent Year (2017-18)	(811,495.00)	(1,002,597.00)	23.5%	191,102.00	Not Met
2nd Subsequent Year (2018-19)	(806,176.00)	(1,037,154.00)	28.7%	230,978.00	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2016-17)	15,000.00	15,000.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	15,000.00	15,000.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	15,000.00	15,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2016-17)	388,772.00	298,014.00	-23.3%	(90,758.00)	Not Met
1st Subsequent Year (2017-18)	60,000.00	60,000.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	60,000.00	60,000.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?				<span style="border: 1px solid black; padding: 2px;">No</span>	

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

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

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

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

Explanation:  
(required if NOT met)

Contributions increased to Special Ed-RSP, Community School Programs as well as RRM based on current projections

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

Explanation:  
(required if NOT met)

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

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

Transfers Out to Preschool Programs have decreased

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

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

Compensated Absences Payable has increased due to increased staffing and increased salaries. Compensated Absences are funded from the employees normal salary codes.

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
682,154.00	684,116.00
682,154.00	684,116.00
682,154.00	684,116.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

679,694.00	684,116.00
682,154.00	684,116.00
682,154.00	684,116.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

682,154.00	684,116.00
682,154.00	684,116.00
682,154.00	684,116.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

66	65
66	65
66	65

#### 4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

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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?

Yes

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

If No, continue with section S8A.

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

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

#### 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.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

#### 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  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

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

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

**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:


--

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

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

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

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

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

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

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

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	110.4	111.8	TBD	TBD

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.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**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  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

6. Amount included for any tentative salary schedule increases

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

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

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

**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:


--

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

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

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

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

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

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

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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

If No, continue with section S8C.

n/a

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

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

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.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

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

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

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

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

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

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

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

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

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

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



## S9. Status of Other Funds

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

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

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

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

No

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

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


## ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

No

A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

Yes

A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

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

No

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:  
(optional)

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

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

SACS2016ALL Financial Reporting Software - 2016.2.0  
11/23/2016 12:30:17 PM

40-10405-0000000

First Interim  
2016-17 Projected Totals  
Technical Review Checks

San Luis Obispo County Office of Education  
County

San Luis Obispo

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-7338-0-0000-0000-8590	7338	75,000.00
Explanation:NEW RESOURCE FOR COLLEGE READINESS PER CDE		
01-7338-0-3500-1000-5300	7338	2,790.00
01-7338-0-3500-1000-5800	7338	64,354.00
01-7338-0-3500-7210-7310	7338	7,856.00
01-7338-0-0000-0000-979Z	7338	0.00
01-7338-0-0000-0000-9740	7338	0.00

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7338-0-0000-0000-8590	01	7338	75,000.00
01-7338-0-0000-0000-9740	01	7338	0.00
01-7338-0-0000-0000-979Z	01	7338	0.00
01-7338-0-3500-1000-5300	01	7338	2,790.00
01-7338-0-3500-1000-5800	01	7338	64,354.00
01-7338-0-3500-7210-7310	01	7338	7,856.00

Explanation:NEW RESOURCE FOR COLLEGE READINESS PER CDE

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

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

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

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

ACCOUNT	FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
	01-7338-0-0000-0000-8590	7338	8590	75,000.00

Explanation:NEW RESOURCE FOR COLLEGE READINESS PER CDE

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

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

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 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) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds: EXCEPTION

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000	2,755,831.00	0.00	-283,022.44

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790)

must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

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

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

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

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

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

Explanation:CURRENT YEAR EXCESS PROPERTY TAX ESTIMATION

01	0000	9790	-283,022.44
01	6680	5800	-4,213.00

Explanation:RESOURCE 6680=DEFERRED REVENUE CARRYOVER FROM BUDGET DEVELOPMENT. WILL BE REALLOCATED.

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

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

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

## SUPPLEMENTAL CHECKS

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

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

## EXPORT CHECKS

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

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

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

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

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

Explanation:Cash Flow Attached

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  
2016-17 Actuals to Date  
Technical Review Checks

San Luis Obispo County Office of Education  
Obispo County

San Luis

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

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

## IMPORT CHECKS

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



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

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

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

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

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

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

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the Education Protection Account (Resource 1400) .

PASSED

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to the lottery (resources 1100 and 6300) or from the Lottery: Instructional  
Materials (Resource 6300) .

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

PASSED

Checks Completed.