



SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

Second Interim Budget Report 2013-2014

Julian D. Crocker
County Superintendent of Schools

Board of Education:

Gaye L. Galvan

Paul Madonna

Floyd Moffatt

Larry Peterson

Diane A. Ward



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

**LEADERSHIP ■ COMMUNITY ■ SERVICE
JULIAN D. CROCKER, SUPERINTENDENT**

TO: Julian D. Crocker, County Superintendent of Schools
FROM: Melissa Abbey, Director of Internal Fiscal Services
DATE: March 1, 2014
RE: BUDGET NARRATIVE – 2013-14 Second Interim Report

BUDGET PRINCIPLES

The Second Interim Financial Report for the 2013-14 fiscal year is presented for the Board's review and approval. The revised County Office budget reflects the most current assumptions. The enacted State Budget for 2013-14 included the most significant changes to school funding that have been seen for more than 30 years. The Local Control Funding Formula (LCFF) has replaced Revenue Limit as a funding method for California public schools. It is intended to correct funding inequities and increase local flexibility for school districts and county offices.

Accompanying the new funding is enhanced accountability for public schools to make significant progress towards improving instruction for all and improving performance for our disadvantaged students. Beginning with Budget Adoption for 2014-15, the San Luis Obispo County Office of Education (SLOCOE) will develop a comprehensive plan for student achievement, aligned with priorities included in Education Code 52060 (d).

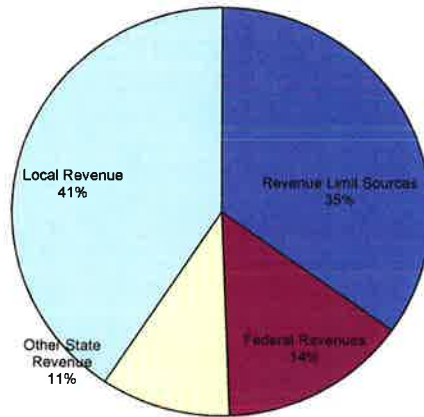
This budget is presented in the Standardized Account Code Structure (SACS) format and continues the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current year dollars should be expended on current year students) and that unrestricted carryover 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.

REVENUES

The Local Control Funding Formula (LCFF) calculation for 2013-14 has been revised for this Second Interim Report with the most updated CALPADS unduplicated student data counts. County-Wide attendance is projected to remain at prior year levels. Attendance for community schools is projected at 218 average daily attendance (ADA), a slight decrease from First Interim projections. Community Schools Staff has recently implemented additional proactive attendance monitoring processes to help improve attendance. Special Education Revenues were transferred in from Fund 10 to the General Fund 01 to cover the new classroom set-up at Chris Jespersen. The "Transfers-In" category was increased by \$67,225 to reflect transfer from Fund 17 to Fund 01 for one-time purchases of data processing servers and support.

Where Does the Money Come From?

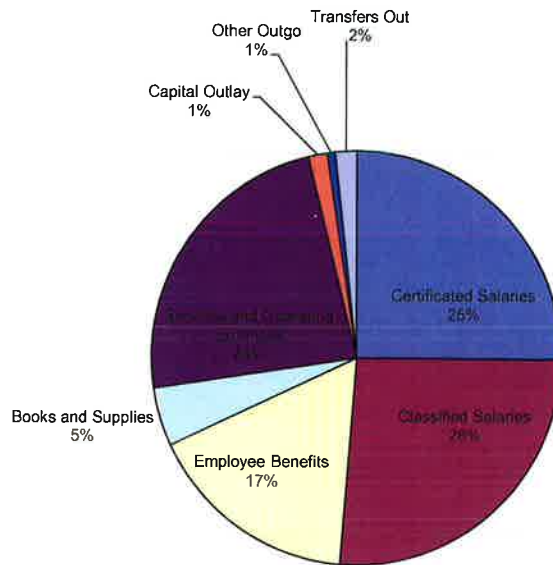


EXPENDITURES

Classified salaries were revised to reflect a 3.0% salary increase retro effective to July 1, 2013. Classified health and welfare benefits were adjusted to reflect a \$300 increase to the cap. Certificated and Management salaries were revised to reflect a 4.75% salary increase, with no increase to health and welfare, retro effective for the 2013-14 school year.

Other expenditures have increased in the amount of \$67,225 for equipment purchases. Expenditures were increased in restricted programs for consulting services and travel. Contributions to the Preschool program increased slightly due to low enrollment.

Where Does the Money Go?

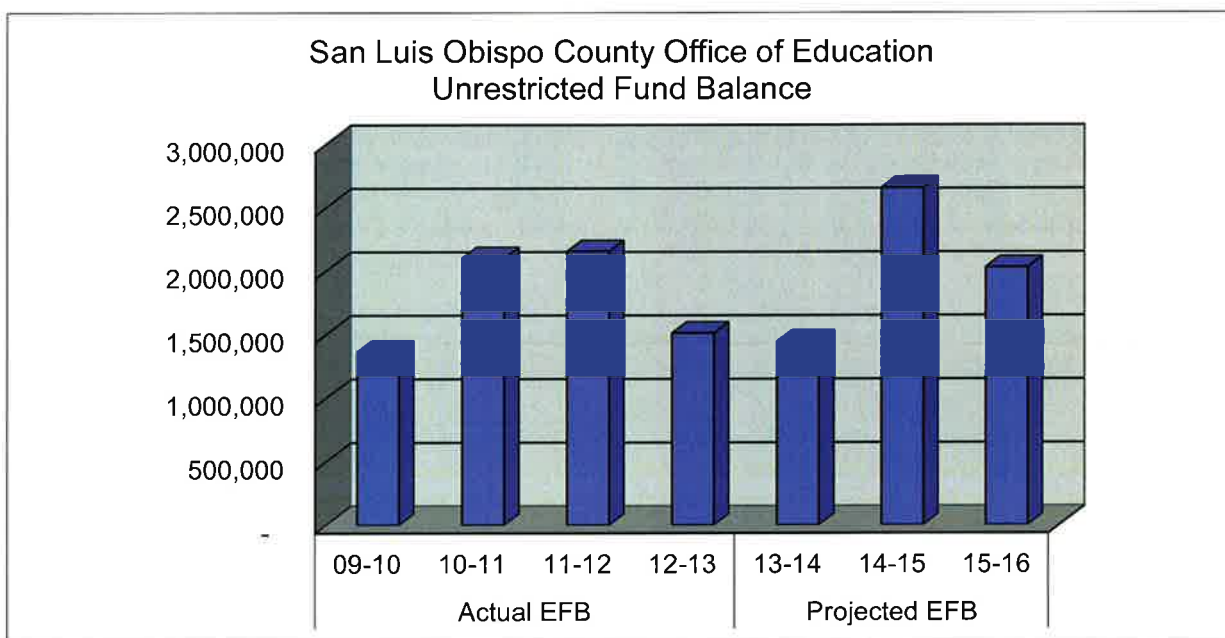


CASH FLOW

At First Interim, the COE projected a shortage of cash flow in the second half of the school year because LCFF changes the way excess property taxes are booked. At Second Interim prior year excess property taxes in the amount of \$3,463,662 have been reserved in the fund balance, greatly improving cash flow. These dollars are not spendable and will be transferred to county government in 2014-15.

RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties meets the Board's stated objective of five percent for 2013-14. The budget shows the ability of the County Office to meet its current year financial operations and its obligations for the subsequent two fiscal years.



OPERATIONAL FUNDS

Fund 01 – County School Service Fund

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

Fund 10 – Special Education Pass-Thru Fund

This was a new fund first established in 2011-12. The fund accounts for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 12 – Child Development Fund

This fund supports the State preschool programs. The programs include 13 State Preschool classes and two universal preschool classes operated with funding from the San Luis Obispo County 1st Five Commission.

Fund 14 – Deferred Maintenance Fund

This fund is designed to fund the regular on-going maintenance of our facilities. The State has eliminated restricted funding to the Deferred Maintenance Fund. The COE continues to expend the funds carried forward from prior years to pay for major maintenance and repair projects until the fund is depleted.

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

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited by our Office and the districts for data processing hardware banking. This fund also contains funds for the employee health and welfare cap. The County Office maintains a reserve for economic uncertainty here of \$195,000.

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the Office's significant post-retiree benefit liability. The Office currently uses a combination of advanced funding and "pay as you go" financing to address this liability.

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. This fund was used to support the Paso Robles First 5 Early Education Center. The fund receives repayments for the cost of the First 5 Center in the amount of \$60,000 annually from Redevelopment Pass-through Funds received in the County School Service Fund.

FINAL COMMENTS

The budget before you reflects, as did the adopted budget, an accurate representation of what is known at this time. We are pleased to present this narrative and Second Interim Report for your consideration.

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: March 06, 2014

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Melissa Abbey

Telephone: 805-782-7222

Title: Director of Internal Fiscal Services

E-mail: mabbey@slocoe.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	LCFF/Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
5a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
5b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	4,376,050.00	4,106,815.00	11,116,364.77	7,566,293.00	3,459,478.00	84.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	579,735.00	48,000.00	23,952.85	48,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,870,750.00	2,359,866.00	1,049,053.08	2,438,212.00	78,346.00	3.3%
5) TOTAL, REVENUES			6,826,535.00	6,514,681.00	12,189,370.50	10,052,505.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	585,126.00	1,927,659.00	1,055,218.18	2,076,439.00	(148,780.00)	-7.7%
2) Classified Salaries		2000-2999	2,670,584.00	3,267,811.00	1,795,945.88	3,392,800.00	(124,989.00)	-3.8%
3) Employee Benefits		3000-3999	1,118,618.00	1,619,171.00	1,032,420.98	1,680,670.00	(61,499.00)	-3.8%
4) Books and Supplies		4000-4999	437,699.00	637,917.00	255,244.67	614,267.00	23,650.00	3.7%
5) Services and Other Operating Expenditures		5000-5999	1,098,126.00	2,329,587.00	1,389,096.54	2,442,688.00	(113,101.00)	-4.9%
6) Capital Outlay		6000-6999	20,000.00	36,891.00	17,793.72	17,891.00	19,000.00	51.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	22,985.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,114,634.00)	(1,118,106.00)	0.00	(1,119,807.00)	1,701.00	-0.2%
9) TOTAL, EXPENDITURES			4,838,504.00	8,700,930.00	5,545,719.97	9,104,948.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,988,031.00	(2,186,249.00)	6,643,650.53	947,557.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	12,600.00	12,600.00	0.00	79,825.00	67,225.00	533.5%
b) Transfers Out		7600-7629	192,013.00	351,963.00	0.00	370,796.00	(18,833.00)	-5.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(624,842.00)	(568,027.00)	0.00	(568,027.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(804,255.00)	(907,390.00)	0.00	(858,998.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,183,776.00	(3,093,639.00)	6,643,650.53	88,559.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,091,187.83	5,091,187.83		5,091,187.83	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)			5,091,187.83	5,091,187.83		5,091,187.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,091,187.83	5,091,187.83		5,091,187.83		
2) Ending Balance, June 30 (E + F1e)			6,274,963.83	1,997,548.83		5,179,746.83		
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	4,984,363.22	789,839.00		3,731,897.00		
Excess Property Taxes	0000	9780	4,586,498.00					
B TSA induction	0000	9780	112,968.00					
ETC carryover	0000	9780	7,147.00					
ESS workstation	0000	9780	1,580.00					
Spec Ed prop tax trfr due to PY tax car	0000	9780	202,745.00					
Lottery carryover	1100	9780	73,425.22					
	1100	9780						
Salary and benefits	0000	9780		349,839.00				
Increased & improved services	0000	9780		440,000.00				
Increased & improved services	0000	9780				268,235.00		
Excess Property Tax	0000	9780				3,463,662.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,043,095.00	1,207,709.00		1,230,780.00		
Unassigned/Unappropriated Amount		9790	247,505.61	0.83		217,069.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	588,485.00	809,691.00	772,014.00	809,691.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	49,996.00	24,998.00	49,996.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	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	137,215.00	134,865.00	69,278.35	134,865.00	0.00	0.0%
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	16,241,622.00	13,366,390.00	9,620,946.51	16,825,868.00	3,459,478.00	25.9%
Unsecured Roll Taxes		8042	393,986.00	437,267.00	392,045.26	437,267.00	0.00	0.0%
Prior Years' Taxes		8043	(96,975.00)	(41,731.00)	(6,377.48)	(41,731.00)	0.00	0.0%
Supplemental Taxes		8044	112,752.00	226,674.00	70,144.18	226,674.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,826.00	37,565.00	174,103.56	37,565.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	212.39	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/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			17,385,911.00	15,020,717.00	11,116,364.77	18,480,195.00	3,459,478.00	23.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(2,815,341.00)	0.00	0.00	0.00	0.00	0.0%
Juvenile Court/County Community Schools Transfer	2400-2420	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	87,230.00	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	(10,281,750.00)	(10,913,902.00)	0.00	(10,913,902.00)	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			4,376,050.00	4,106,815.00	11,116,364.77	7,566,293.00	3,459,478.00	84.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

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 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						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
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%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	48,000.00	48,000.00	14,294.65	48,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	22,985.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	508,750.00	0.00	9,658.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			579,735.00	48,000.00	23,952.65	48,000.00	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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	170,000.00	370,000.00	277,300.65	370,000.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,552.32	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	30,000.00	30,000.00	2,471.06	30,000.00	0.00	0.0%
Leases and Rentals		8650	104,000.00	104,000.00	1.00	104,000.00	0.00	0.0%
Interest		8660	0.00	0.00	4,056.12	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	321,951.00	332,218.00	266,215.16	410,564.00	78,346.00	23.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,009,626.00	1,009,626.00	267,083.08	1,009,626.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (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	235,173.00	514,022.00	229,373.69	514,022.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,870,750.00	2,359,866.00	1,049,053.08	2,438,212.00	78,346.00	3.3%
TOTAL, REVENUES			6,826,535.00	6,514,681.00	12,189,370.50	10,052,505.00	3,537,824.00	54.3%

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)
Certificated Teachers' Salaries		1100	1,000.00	971,409.00	489,371.90	1,067,590.00	(96,181.00)	-9.9%
Certificated Pupil Support Salaries		1200	35,272.00	35,801.00	40,481.90	35,801.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	528,997.00	900,592.00	513,195.60	951,146.00	(50,554.00)	-5.6%
Other Certificated Salaries		1900	19,857.00	19,857.00	12,168.78	21,902.00	(2,045.00)	-10.3%
TOTAL, CERTIFICATED SALARIES			585,126.00	1,927,659.00	1,055,218.18	2,076,439.00	(148,780.00)	-7.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	32,236.00	89,156.00	44,688.47	83,529.00	5,627.00	6.3%
Classified Support Salaries		2200	125,029.00	309,527.00	164,624.59	335,837.00	(26,310.00)	-8.5%
Classified Supervisors' and Administrators' Salaries		2300	1,008,271.00	1,108,398.00	622,292.21	1,161,064.00	(52,666.00)	-4.8%
Clerical, Technical and Office Salaries		2400	1,284,743.00	1,534,839.00	847,442.69	1,574,921.00	(40,082.00)	-2.6%
Other Classified Salaries		2900	220,305.00	225,891.00	116,897.92	237,449.00	(11,558.00)	-5.1%
TOTAL, CLASSIFIED SALARIES			2,670,584.00	3,267,811.00	1,795,945.88	3,392,800.00	(124,989.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	57,551.00	152,238.00	85,485.60	158,029.00	(5,791.00)	-3.8%
PERS		3201-3202	279,875.00	350,101.00	196,347.78	353,194.00	(3,093.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	45,187.00	70,673.00	40,266.16	75,793.00	(5,120.00)	-7.2%
Health and Welfare Benefits		3401-3402	473,600.00	693,998.00	366,394.53	731,134.00	(37,136.00)	-5.4%
Unemployment Insurance		3501-3502	7,571.00	8,438.00	3,123.97	8,606.00	(168.00)	-2.0%
Workers' Compensation		3601-3602	103,928.00	162,031.00	88,187.43	167,817.00	(5,786.00)	-3.6%
OPEB, Allocated		3701-3702	111,441.00	181,692.00	252,603.23	186,097.00	(4,405.00)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	39,465.00	0.00	12.28	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,118,618.00	1,619,171.00	1,032,420.98	1,680,670.00	(61,499.00)	-3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,425.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	300.00	300.00	0.00	300.00	0.00	0.0%
Materials and Supplies		4300	343,259.00	531,782.00	209,492.99	534,001.00	(2,219.00)	-0.4%
Noncapitalized Equipment		4400	14,715.00	30,835.00	37,020.45	36,077.00	(5,242.00)	-17.0%
Food		4700	75,000.00	75,000.00	8,731.23	43,889.00	31,111.00	41.5%
TOTAL, BOOKS AND SUPPLIES			437,699.00	637,917.00	255,244.67	614,267.00	23,650.00	3.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	114,476.00	138,476.00	69,630.09	147,956.00	(9,480.00)	-6.8%
Dues and Memberships		5300	46,565.00	54,315.00	44,108.53	55,115.00	(800.00)	-1.5%
Insurance		5400-5450	34,000.00	46,464.00	36,132.75	46,464.00	0.00	0.0%
Operations and Housekeeping Services		5500	140,500.00	225,800.00	121,046.49	225,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,135.00	176,585.00	94,294.60	178,035.00	(1,450.00)	-0.8%
Transfers of Direct Costs		5710	(21,606.00)	(17,233.00)	(13,482.21)	(21,059.00)	3,826.00	-22.2%
Transfers of Direct Costs - Interfund		5750	(3,200.00)	(3,226.00)	(1,598.86)	(3,226.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	606,226.00	1,639,910.00	982,174.70	1,739,762.00	(99,852.00)	-6.1%
Communications		5900	65,030.00	68,496.00	56,790.45	73,841.00	(5,345.00)	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,098,126.00	2,329,587.00	1,389,096.54	2,442,688.00	(113,101.00)	-4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	20,000.00	36,891.00	17,793.72	17,891.00	19,000.00	51.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	36,891.00	17,793.72	17,891.00	19,000.00	51.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	22,985.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,985.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,004,380.00)	(1,008,716.00)	0.00	(1,010,417.00)	1,701.00	-0.2%
Transfers of Indirect Costs - Interfund		7350	(110,254.00)	(109,390.00)	0.00	(109,390.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,114,634.00)	(1,118,106.00)	0.00	(1,119,807.00)	1,701.00	-0.2%
TOTAL, EXPENDITURES			4,838,504.00	8,700,930.00	5,545,719.97	9,104,948.00	(404,018.00)	-4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	12,600.00	12,600.00	0.00	79,825.00	67,225.00	533.5%
(a) TOTAL, INTERFUND TRANSFERS IN			12,600.00	12,600.00	0.00	79,825.00	67,225.00	533.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	192,013.00	351,963.00	0.00	370,796.00	(18,833.00)	-5.4%
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: Deferred Maintenance Fund		7615	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			192,013.00	351,963.00	0.00	370,796.00	(18,833.00)	-5.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(624,842.00)	(568,027.00)	0.00	(568,027.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(624,842.00)	(568,027.00)	0.00	(568,027.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(804,255.00)	(907,390.00)	0.00	(858,998.00)	48,392.00	-5.3%

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	3,266,000.00	450,659.00	0.00	449,663.00	(996.00)	-0.2%
2) Federal Revenue		8100-8299	3,474,600.00	3,257,887.00	1,320,513.51	3,359,454.00	101,567.00	3.1%
3) Other State Revenue		8300-8599	1,605,008.00	2,012,561.00	895,921.14	2,254,033.00	241,472.00	12.0%
4) Other Local Revenue		8600-8799	6,871,908.00	6,982,327.00	54,489.00	6,933,016.00	(49,311.00)	-0.7%
5) TOTAL, REVENUES			15,217,516.00	12,703,434.00	2,270,923.65	12,996,166.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,327,031.00	4,286,054.00	2,068,343.97	4,214,297.00	71,757.00	1.7%
2) Classified Salaries		2000-2999	3,523,792.00	3,062,630.00	1,704,862.40	3,162,343.00	(99,713.00)	-3.3%
3) Employee Benefits		3000-3999	3,096,578.00	2,520,838.00	1,185,170.53	2,515,299.00	5,539.00	0.2%
4) Books and Supplies		4000-4999	329,638.00	506,000.66	240,555.16	533,062.66	(27,062.00)	-5.3%
5) Services and Other Operating Expenditures		5000-5999	2,180,717.00	3,148,526.34	426,159.07	3,451,618.34	(303,092.00)	-9.6%
6) Capital Outlay		6000-6999	13,000.00	306,380.00	136,681.17	353,130.00	(46,750.00)	-15.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	296,239.00	202,138.00	230,237.00	270,480.00	(68,342.00)	-33.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,004,380.00	1,008,716.00	0.00	1,010,417.00	(1,701.00)	-0.2%
9) TOTAL, EXPENDITURES			15,771,375.00	15,041,283.00	5,992,009.30	15,510,647.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(553,859.00)	(2,337,849.00)	(3,721,085.65)	(2,514,481.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	624,842.00	568,027.00	0.00	568,027.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			564,842.00	508,027.00	0.00	508,027.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,983.00	(1,829,822.00)	(3,721,085.65)	(2,006,454.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,103,999.48	3,103,999.48		3,103,999.48	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)			3,103,999.48	3,103,999.48		3,103,999.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,103,999.48	3,103,999.48		3,103,999.48		
2) Ending Balance, June 30 (E + F1e)			3,114,982.48	1,274,177.48		1,097,545.48		
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			3,114,982.48	1,274,177.48		1,097,545.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	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/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Juvenile Court/County Community Schools Transfer	2400-2420	8091	2,226,856.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	588,485.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	450,659.00	450,659.00	0.00	449,663.00	(996.00)	-0.2%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			3,266,000.00	450,659.00	0.00	449,663.00	(996.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	56,562.00	56,562.00	22,819.00	52,707.00	(3,855.00)	-6.8%
Special Education Discretionary Grants		8182	674,453.00	602,308.00	101,320.00	697,697.00	95,389.00	15.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	275,239.00	179,878.00	0.00	245,220.00	65,342.00	36.3%

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)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	940,662.00	1,269,706.00	444,308.00	1,204,397.00	(65,309.00)	-5.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	114,604.00	125,819.00	37,033.00	125,819.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	17,415.00	16,020.00	0.00	16,020.00	0.00	0.0%
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	31,492.00	31,437.00	12,179.00	31,437.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290	45,500.00	45,180.00	25,261.00	45,180.00	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	1,318,673.00	930,977.00	677,593.51	940,977.00	10,000.00	1.1%
TOTAL, FEDERAL REVENUE			3,474,600.00	3,257,887.00	1,320,513.51	3,359,454.00	101,567.00	3.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	699,114.00	695,614.00	0.00	714,667.00	19,053.00	2.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	31,624.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	519,747.00	519,747.00	305,623.00	519,747.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
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	10,067.00	10,067.00	1,892.47	10,067.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	39,332.00	80,987.00	61,742.00	80,987.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	305,124.00	706,146.00	526,663.67	928,565.00	222,419.00	31.5%
TOTAL, OTHER STATE REVENUE			1,605,008.00	2,012,561.00	895,921.14	2,254,033.00	241,472.00	12.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	563,724.00	459,618.00	7,542.13	464,431.00	4,813.00	1.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (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	586,982.00	297,390.00	66,892.27	243,266.00	(54,124.00)	-18.2%
Tuition		8710	5,721,202.00	6,225,319.00	(19,945.40)	6,225,319.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,871,908.00	6,982,327.00	54,489.00	6,933,016.00	(49,311.00)	-0.7%
TOTAL, REVENUES			15,217,516.00	12,703,434.00	2,270,923.65	12,996,166.00	292,732.00	2.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,289,476.00	2,506,017.00	1,172,698.81	2,392,058.00	113,959.00	4.5%
Certificated Pupil Support Salaries		1200	337,925.00	346,246.00	173,468.39	419,562.00	(73,316.00)	-21.2%
Certificated Supervisors' and Administrators' Salaries		1300	993,899.00	741,989.00	345,061.67	680,965.00	61,024.00	8.2%
Other Certificated Salaries		1900	705,731.00	691,802.00	377,115.10	721,712.00	(29,910.00)	-4.3%
TOTAL, CERTIFICATED SALARIES			5,327,031.00	4,286,054.00	2,068,343.97	4,214,297.00	71,757.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,142,914.00	1,097,723.00	599,399.93	1,130,633.00	(32,910.00)	-3.0%
Classified Support Salaries		2200	555,066.00	417,712.00	252,245.91	439,535.00	(21,823.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	286,458.00	214,094.00	124,136.28	222,598.00	(8,504.00)	-4.0%
Clerical, Technical and Office Salaries		2400	807,718.00	617,226.00	323,166.18	600,367.00	16,859.00	2.7%
Other Classified Salaries		2900	731,636.00	715,875.00	405,914.10	769,210.00	(53,335.00)	-7.5%
TOTAL, CLASSIFIED SALARIES			3,523,792.00	3,062,630.00	1,704,862.40	3,162,343.00	(99,713.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	404,883.00	303,876.00	152,563.76	305,500.00	(1,624.00)	-0.5%
PERS		3201-3202	406,207.00	356,211.00	204,432.15	366,639.00	(10,428.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	127,098.00	105,330.00	56,072.44	107,986.00	(2,656.00)	-2.5%
Health and Welfare Benefits		3401-3402	1,330,933.00	1,077,578.00	502,473.79	1,054,332.00	23,246.00	2.2%
Unemployment Insurance		3501-3502	7,077.00	6,083.00	1,753.21	5,994.00	89.00	1.5%
Workers' Compensation		3601-3602	280,670.00	234,765.00	116,804.75	233,423.00	1,342.00	0.6%
OPEB, Allocated		3701-3702	495,283.00	436,995.00	151,070.43	441,425.00	(4,430.00)	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	44,427.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,096,578.00	2,520,838.00	1,185,170.53	2,515,299.00	5,539.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,067.00	69,766.00	35,143.57	72,766.00	(3,000.00)	-4.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	240,921.00	300,717.72	146,473.00	301,788.72	(1,071.00)	-0.4%
Noncapitalized Equipment		4400	38,650.00	135,516.94	58,938.59	158,507.94	(22,991.00)	-17.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			329,638.00	506,000.66	240,555.16	533,062.66	(27,062.00)	-5.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	503,299.00	455,404.00	0.00	748,212.00	(292,808.00)	-64.3%
Travel and Conferences		5200	208,357.00	378,371.00	126,881.00	399,831.00	(21,460.00)	-5.7%
Dues and Memberships		5300	10,450.00	3,650.00	3,855.50	4,841.00	(1,191.00)	-32.6%
Insurance		5400-5450	22,464.00	10,000.00	3,957.02	10,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	167,800.00	90,500.00	38,842.89	90,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	221,320.00	146,504.00	92,062.54	155,709.00	(9,205.00)	-6.3%
Transfers of Direct Costs		5710	21,606.00	17,233.00	13,482.21	21,059.00	(3,826.00)	-22.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(25.90)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,007,973.00	2,030,030.34	133,642.07	2,003,725.34	26,305.00	1.3%
Communications		5900	17,448.00	16,834.00	13,461.94	17,741.00	(907.00)	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,180,717.00	3,148,526.34	426,159.07	3,451,618.34	(303,092.00)	-9.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	23,875.00	23,495.00	23,875.00	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	266,005.00	103,703.65	271,805.00	(5,800.00)	-2.2%
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	13,000.00	16,500.00	9,482.52	57,450.00	(40,950.00)	-248.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,000.00	306,380.00	136,681.17	353,130.00	(46,750.00)	-15.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	275,239.00	179,878.00	228,747.00	245,220.00	(65,342.00)	-36.3%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	1,260.00	1,490.00	4,260.00	(3,000.00)	-238.1%
Debt Service								
Debt Service - Interest		7438	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			296,239.00	202,138.00	230,237.00	270,480.00	(68,342.00)	-33.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,004,380.00	1,008,716.00	0.00	1,010,417.00	(1,701.00)	-0.2%
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			1,004,380.00	1,008,716.00	0.00	1,010,417.00	(1,701.00)	-0.2%
TOTAL, EXPENDITURES			15,771,375.00	15,041,283.00	5,992,009.30	15,510,647.00	(469,364.00)	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	624,842.00	568,027.00	0.00	568,027.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			624,842.00	568,027.00	0.00	568,027.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			564,842.00	508,027.00	0.00	508,027.00	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 (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	7,642,050.00	4,557,474.00	11,116,364.77	8,015,956.00	3,458,482.00	75.9%
2) Federal Revenue		8100-8299	3,474,600.00	3,257,887.00	1,320,513.51	3,359,454.00	101,567.00	3.1%
3) Other State Revenue		8300-8599	2,184,743.00	2,060,561.00	919,873.79	2,302,033.00	241,472.00	11.7%
4) Other Local Revenue		8600-8799	8,742,658.00	9,342,193.00	1,103,542.08	9,371,228.00	29,035.00	0.3%
5) TOTAL, REVENUES			22,044,051.00	19,218,115.00	14,460,294.15	23,048,671.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,912,157.00	6,213,713.00	3,123,562.15	6,290,736.00	(77,023.00)	-1.2%
2) Classified Salaries		2000-2999	6,194,376.00	6,330,441.00	3,500,808.28	6,555,143.00	(224,702.00)	-3.5%
3) Employee Benefits		3000-3999	4,215,196.00	4,140,009.00	2,217,591.51	4,195,969.00	(55,960.00)	-1.4%
4) Books and Supplies		4000-4999	767,337.00	1,143,917.66	495,799.83	1,147,329.66	(3,412.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	3,278,843.00	5,478,113.34	1,815,255.61	5,894,306.34	(416,193.00)	-7.6%
6) Capital Outlay		6000-6999	33,000.00	343,271.00	154,474.89	371,021.00	(27,750.00)	-8.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	319,224.00	202,138.00	230,237.00	270,480.00	(68,342.00)	-33.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(110,254.00)	(109,390.00)	0.00	(109,390.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			20,609,879.00	23,742,213.00	11,537,729.27	24,615,595.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,434,172.00	(4,524,098.00)	2,922,564.88	(1,566,924.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	12,600.00	12,600.00	0.00	79,825.00	67,225.00	533.5%
b) Transfers Out		7600-7629	252,013.00	411,963.00	0.00	430,796.00	(18,833.00)	-4.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(239,413.00)	(399,363.00)	0.00	(350,971.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,194,759.00	(4,923,461.00)	2,922,564.88	(1,917,895.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,195,187.31	8,195,187.31		8,195,187.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,195,187.31	8,195,187.31		8,195,187.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,195,187.31	8,195,187.31		8,195,187.31		
2) Ending Balance, June 30 (E + F1e)			9,389,946.31	3,271,726.31		6,277,292.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			3,114,982.48	1,274,177.48		1,097,545.48		
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	4,984,363.22	789,839.00		3,731,897.00		
Excess Property Taxes	0000	9780	4,586,498.00					
BTSA induction	0000	9780	112,968.00					
ETC carryover	0000	9780	7,147.00					
ESS workstation	0000	9780	1,580.00					
Spec Ed prop tax trfr due to PY tax car	0000	9780	202,745.00					
Lottery carryover	1100	9780	73,425.22					
	1100	9780						
Salary and benefits	0000	9780		349,839.00				
Increased & improved services	0000	9780		440,000.00				
Increased & improved services	0000	9780				268,235.00		
Excess Property Tax	0000	9780				3,463,662.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,043,095.00	1,207,709.00		1,230,780.00		
Unassigned/Unappropriated Amount		9790	247,505.61	0.83		217,069.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	588,485.00	809,691.00	772,014.00	809,691.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	49,996.00	24,998.00	49,996.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	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	137,215.00	134,865.00	68,278.35	134,865.00	0.00	0.0%
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	16,241,622.00	13,366,390.00	9,620,946.51	16,825,868.00	3,459,478.00	25.9%
Unsecured Roll Taxes		8042	393,986.00	437,267.00	392,045.26	437,267.00	0.00	0.0%
Prior Years' Taxes		8043	(96,975.00)	(41,731.00)	(6,377.48)	(41,731.00)	0.00	0.0%
Supplemental Taxes		8044	112,752.00	226,674.00	70,144.18	226,674.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,826.00	37,565.00	174,103.56	37,565.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	212.39	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/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			17,385,911.00	15,020,717.00	11,116,364.77	18,480,195.00	3,459,478.00	23.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(2,815,341.00)	0.00	0.00	0.00	0.00	0.0%
Juvenile Court/County Community Schools Transfer	2400-2420	8091	2,226,856.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	588,485.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	87,230.00	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	(9,831,091.00)	(10,463,243.00)	0.00	(10,464,239.00)	(996.00)	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			7,642,050.00	4,557,474.00	11,116,364.77	8,015,956.00	3,458,482.00	75.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	56,562.00	56,562.00	22,819.00	52,707.00	(3,855.00)	-6.8%
Special Education Discretionary Grants		8182	674,453.00	602,308.00	101,320.00	697,697.00	95,389.00	15.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	275,239.00	179,878.00	0.00	245,220.00	65,342.00	36.3%

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)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	940,662.00	1,269,706.00	444,308.00	1,204,397.00	(65,309.00)	-5.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	114,604.00	125,819.00	37,033.00	125,819.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	17,415.00	16,020.00	0.00	16,020.00	0.00	0.0%
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	31,492.00	31,437.00	12,179.00	31,437.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290	45,500.00	45,180.00	25,261.00	45,180.00	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	1,318,673.00	930,977.00	677,593.51	940,977.00	10,000.00	1.1%
TOTAL, FEDERAL REVENUE			3,474,600.00	3,257,887.00	1,320,513.51	3,359,454.00	101,567.00	3.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	699,114.00	695,614.00	0.00	714,667.00	19,053.00	2.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	31,624.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	519,747.00	519,747.00	305,623.00	519,747.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	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 Mater		8560	58,067.00	58,067.00	16,187.12	58,067.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	22,985.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	39,332.00	80,987.00	61,742.00	80,987.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	813,874.00	706,146.00	536,321.67	928,565.00	222,419.00	31.5%
TOTAL, OTHER STATE REVENUE			2,184,743.00	2,060,561.00	919,873.79	2,302,033.00	241,472.00	11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	170,000.00	370,000.00	277,300.65	370,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,552.32	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	30,000.00	30,000.00	2,471.06	30,000.00	0.00	0.0%
Leases and Rentals								
		8650	104,000.00	104,000.00	1.00	104,000.00	0.00	0.0%
Interest								
		8660	0.00	0.00	4,056.12	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	885,675.00	791,836.00	273,757.29	874,995.00	83,159.00	10.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,009,626.00	1,009,626.00	267,083.08	1,009,626.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (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	822,155.00	811,412.00	296,265.96	757,288.00	(54,124.00)	-6.7%
Tuition		8710	5,721,202.00	6,225,319.00	(19,945.40)	6,225,319.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,742,658.00	9,342,193.00	1,103,542.08	9,371,228.00	29,035.00	0.3%
TOTAL, REVENUES			22,044,051.00	19,218,115.00	14,460,294.15	23,048,671.00	3,830,556.00	19.9%

2013-14 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,290,476.00	3,477,426.00	1,662,070.71	3,459,648.00	17,778.00	0.5%
Certificated Pupil Support Salaries		1200	373,197.00	382,047.00	213,950.29	455,363.00	(73,316.00)	-19.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,522,896.00	1,642,581.00	858,257.27	1,632,111.00	10,470.00	0.6%
Other Certificated Salaries		1900	725,588.00	711,659.00	389,283.88	743,614.00	(31,955.00)	-4.5%
TOTAL, CERTIFICATED SALARIES			5,912,157.00	6,213,713.00	3,123,562.15	6,290,736.00	(77,023.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,175,150.00	1,186,879.00	644,088.40	1,214,162.00	(27,283.00)	-2.3%
Classified Support Salaries		2200	680,095.00	727,239.00	416,870.50	775,372.00	(48,133.00)	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	1,294,729.00	1,322,492.00	746,428.49	1,383,662.00	(61,170.00)	-4.6%
Clerical, Technical and Office Salaries		2400	2,092,461.00	2,152,065.00	1,170,608.87	2,175,288.00	(23,223.00)	-1.1%
Other Classified Salaries		2900	951,941.00	941,766.00	522,812.02	1,006,659.00	(64,893.00)	-6.9%
TOTAL, CLASSIFIED SALARIES			6,194,376.00	6,330,441.00	3,500,808.28	6,555,143.00	(224,702.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	462,434.00	456,114.00	238,049.36	463,529.00	(7,415.00)	-1.6%
PERS		3201-3202	686,082.00	706,312.00	400,779.93	719,833.00	(13,521.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	172,285.00	176,003.00	96,338.60	183,779.00	(7,776.00)	-4.4%
Health and Welfare Benefits		3401-3402	1,804,533.00	1,771,576.00	868,868.32	1,785,466.00	(13,890.00)	-0.8%
Unemployment Insurance		3501-3502	14,648.00	14,521.00	4,877.18	14,600.00	(79.00)	-0.5%
Workers' Compensation		3601-3602	384,598.00	396,796.00	204,992.18	401,240.00	(4,444.00)	-1.1%
OPEB, Allocated		3701-3702	608,724.00	618,687.00	403,673.66	627,522.00	(8,835.00)	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	83,892.00	0.00	12.28	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,215,196.00	4,140,009.00	2,217,591.51	4,195,969.00	(55,960.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	54,492.00	69,766.00	35,143.57	72,766.00	(3,000.00)	-4.3%
Books and Other Reference Materials		4200	300.00	300.00	0.00	300.00	0.00	0.0%
Materials and Supplies		4300	584,180.00	832,499.72	355,965.99	835,789.72	(3,290.00)	-0.4%
Noncapitalized Equipment		4400	53,365.00	166,351.94	95,959.04	194,584.94	(28,233.00)	-17.0%
Food		4700	75,000.00	75,000.00	8,731.23	43,889.00	31,111.00	41.5%
TOTAL, BOOKS AND SUPPLIES			767,337.00	1,143,917.66	495,799.83	1,147,329.66	(3,412.00)	-0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	503,299.00	455,404.00	0.00	748,212.00	(292,808.00)	-64.3%
Travel and Conferences		5200	322,833.00	516,847.00	196,511.09	547,787.00	(30,940.00)	-6.0%
Dues and Memberships		5300	57,015.00	57,965.00	47,964.03	59,956.00	(1,991.00)	-3.4%
Insurance		5400-5450	56,464.00	56,464.00	40,089.77	56,464.00	0.00	0.0%
Operations and Housekeeping Services		5500	308,300.00	316,300.00	159,889.18	316,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	337,455.00	323,089.00	186,357.14	333,744.00	(10,655.00)	-3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,200.00)	(3,226.00)	(1,624.76)	(3,226.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,614,199.00	3,669,940.34	1,115,816.77	3,743,487.34	(73,547.00)	-2.0%
Communications		5900	82,478.00	85,330.00	70,252.39	91,582.00	(6,252.00)	-7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,278,843.00	5,478,113.34	1,815,255.61	5,894,306.34	(416,193.00)	-7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	23,875.00	23,495.00	23,875.00	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	266,005.00	103,703.65	271,805.00	(5,800.00)	-2.2%
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	33,000.00	53,391.00	27,276.24	75,341.00	(21,950.00)	-41.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,000.00	343,271.00	154,474.89	371,021.00	(27,750.00)	-8.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	298,224.00	179,878.00	228,747.00	245,220.00	(65,342.00)	-36.3%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	1,260.00	1,490.00	4,260.00	(3,000.00)	-238.1%
Debt Service								
Debt Service - Interest		7438	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			319,224.00	202,138.00	230,237.00	270,480.00	(68,342.00)	-33.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(110,254.00)	(109,390.00)	0.00	(109,390.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,254.00)	(109,390.00)	0.00	(109,390.00)	0.00	0.0%
TOTAL, EXPENDITURES			20,609,879.00	23,742,213.00	11,537,729.27	24,615,595.00	(873,382.00)	-3.7%

2013-14 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIFF (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	12,600.00	12,600.00	0.00	79,825.00	67,225.00	533.5%
(a) TOTAL, INTERFUND TRANSFERS IN			12,600.00	12,600.00	0.00	79,825.00	67,225.00	533.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	192,013.00	351,963.00	0.00	370,796.00	(18,833.00)	-5.4%
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: Deferred Maintenance Fund		7615	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			252,013.00	411,963.00	0.00	430,796.00	(18,833.00)	-4.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	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)			(239,413.00)	(399,363.00)	0.00	(350,971.00)	(48,392.00)	-12.1%

Resource	Description	2013-14 Projected Year Totals
2400	Juvenile Court/County Community Schools	451.26
5630	NCLB: Title X McKinney-Vento Homeless As	0.40
5640	Medi-Cal Billing Option	0.36
5810	Other Restricted Federal	0.34
6300	Lottery: Instructional Materials	0.46
6500	Special Education	11,579.70
6510	Special Ed: Early Ed Individuals with Excepti	0.59
6512	Special Ed: Mental Health Services	8,540.31
7810	Other Restricted State	519.00
9010	Other Restricted Local	1,076,453.06
Total, Restricted Balance		<u>1,097,545.48</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,267,876.00	6,267,876.00	3,795.00	6,267,876.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,180,112.00	8,174,675.00	5,484,883.97	8,167,693.00	(6,982.00)	-0.1%
4) Other Local Revenue		8600-8799	0.00	0.00	1,576.48	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,447,988.00	14,442,551.00	5,490,257.45	14,435,569.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,447,988.00	14,442,551.00	3,566,534.50	14,435,569.00	6,982.00	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			14,447,988.00	14,442,551.00	3,566,534.50	14,435,569.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1,923,722.95	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,000.00	66,000.00	18,444.89	66,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	884,449.00	599,520.00	384,301.79	599,520.00	0.00	0.0%
4) Other Local Revenue		8600-8799	346,462.00	332,793.00	34,797.58	333,053.00	260.00	0.1%
5) TOTAL, REVENUES			1,296,911.00	998,313.00	437,544.26	998,573.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	525,396.00	452,393.00	229,949.26	451,002.00	1,391.00	0.3%
2) Classified Salaries		2000-2999	397,595.00	368,969.00	187,623.26	368,331.00	638.00	0.2%
3) Employee Benefits		3000-3999	355,301.00	361,939.00	177,257.31	388,700.00	(28,761.00)	-7.4%
4) Books and Supplies		4000-4999	53,438.00	59,401.00	25,839.08	65,562.00	(6,161.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	46,940.00	57,159.10	20,836.78	45,359.10	11,800.00	20.6%
6) Capital Outlay		6000-6999	0.00	0.00	771.84	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	110,254.00	109,390.00	0.00	109,390.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,488,924.00	1,409,251.10	642,077.53	1,428,344.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(192,013.00)	(410,938.10)	(204,533.27)	(429,771.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	192,013.00	351,963.00	0.00	370,796.00	18,833.00	5.4%
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			192,013.00	351,963.00	0.00	370,796.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(58,975.10)	(204,533.27)	(58,975.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	67,165.38	67,165.38		67,165.38	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)			67,165.38	67,165.38		67,165.38		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,165.38	67,165.38		67,165.38		
2) Ending Balance, June 30 (E + F1e)			67,165.38	8,190.28		8,190.28		
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			67,165.38	8,190.28		8,190.28		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	66,000.00	66,000.00	3,528.89	66,000.00	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	14,916.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			66,000.00	66,000.00	18,444.89	66,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	9,276.00	9,276.00	4,932.86	9,276.00	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	872,673.00	587,744.00	366,985.00	587,744.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	12,383.93	2,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			884,449.00	599,520.00	384,301.79	599,520.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	179.83	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	341,462.00	312,163.00	18,029.63	312,163.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	20,630.00	16,588.12	20,890.00	260.00	1.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			346,462.00	332,793.00	34,797.58	333,053.00	260.00	0.1%
TOTAL, REVENUES			1,296,911.00	998,313.00	437,544.26	998,573.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	349,731.00	299,680.00	163,389.24	349,450.00	(49,770.00)	-16.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	175,665.00	152,713.00	66,560.02	101,552.00	51,161.00	33.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			525,396.00	452,393.00	229,949.26	451,002.00	1,391.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	250,748.00	220,363.00	103,154.67	223,796.00	(3,433.00)	-1.6%
Classified Support Salaries		2200	84,247.00	77,524.00	44,529.91	76,395.00	1,129.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	10,821.00	10,983.00	6,406.82	11,505.00	(522.00)	-4.8%
Clerical, Technical and Office Salaries		2400	51,779.00	60,099.00	33,531.86	56,635.00	3,464.00	5.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			397,595.00	368,969.00	187,623.26	368,331.00	638.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,196.00	31,183.00	16,062.62	36,712.00	(5,529.00)	-17.7%
PERS		3201-3202	26,194.00	45,669.00	22,805.75	40,511.00	5,158.00	11.3%
OASDI/Medicare/Alternative		3301-3302	6,346.00	11,115.00	6,008.09	12,224.00	(1,109.00)	-10.0%
Health and Welfare Benefits		3401-3402	228,929.00	192,202.00	93,450.13	215,653.00	(23,451.00)	-12.2%
Unemployment Insurance		3501-3502	218.00	365.00	186.84	400.00	(35.00)	-9.6%
Workers' Compensation		3601-3602	14,459.00	25,161.00	12,265.74	26,330.00	(1,169.00)	-4.6%
OPEB, Allocated		3701-3702	58,619.00	58,244.00	26,478.14	56,870.00	(626.00)	-1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,338.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			355,301.00	361,939.00	177,257.31	386,700.00	(28,761.00)	-7.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,438.00	28,401.00	13,831.58	29,394.00	(993.00)	-3.5%
Noncapitalized Equipment		4400	0.00	0.00	633.18	0.00	0.00	0.0%
Food		4700	31,000.00	31,000.00	11,374.32	36,168.00	(5,168.00)	-16.7%
TOTAL, BOOKS AND SUPPLIES			53,438.00	59,401.00	25,839.08	65,562.00	(6,161.00)	-10.4%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,000.00	11,000.00	3,114.43	11,000.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	75.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,000.00	16,000.00	9,306.05	16,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,350.00	4,100.00	986.90	4,100.00	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	3,200.00	3,226.00	1,624.76	3,226.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,603.00	19,554.10	3,492.13	8,174.10	11,380.00	58.2%
Communications		5900	2,687.00	3,179.00	2,037.51	2,759.00	420.00	13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,940.00	57,159.10	20,636.78	45,359.10	11,800.00	20.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	771.84	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	771.84	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	110,254.00	109,390.00	0.00	109,390.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,254.00	109,390.00	0.00	109,390.00	0.00	0.0%
TOTAL, EXPENDITURES			1,488,924.00	1,409,251.10	642,077.53	1,428,344.10		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	192,013.00	351,963.00	0.00	370,796.00	18,833.00	5.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			192,013.00	351,963.00	0.00	370,796.00	18,833.00	5.4%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			192,013.00	351,963.00	0.00	370,796.00		

Resource	Description	2013/14 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	7,393.74
9010	Other Restricted Local	796.54
Total, Restricted Balance		8,190.28

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit 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	5.04	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	5.04	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	4,745.14	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	4,745.14	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(4,740.10)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(4,740.10)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	4,742.68	4,742.68		4,742.68	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)			4,742.68	4,742.68		4,742.68		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,742.68	4,742.68		4,742.68		
2) Ending Balance, June 30 (E + F1e)			4,742.68	4,742.68		4,742.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	4,742.68	4,742.68		0.00		
	0000	9760	4,742.68					
	0000	9760		4,742.68				
d) Assigned								
Other Assignments								
	0000	9780	0.00	0.00		4,742.68		
		9780				4,742.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5.04	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5.04	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	5.04	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	4,745.14	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	4,745.14	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	4,745.14	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit 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	580.86	2,000.00	0.00	0.0%
5) TOTAL REVENUES			2,000.00	2,000.00	580.86	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	580.86	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000.00	2,000.00	0.00	69,225.00	(67,225.00)	-3361.3%
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			(2,000.00)	(2,000.00)	0.00	(69,225.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	580.86	(67,225.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	546,688.44	546,688.44		546,688.44	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			546,688.44	546,688.44		546,688.44		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			546,688.44	546,688.44		546,688.44		
2) Ending Balance, June 30 (E + F1e)			546,688.44	546,688.44		479,463.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	351,688.44	0.00		0.00		
	0000	9760	165,576.42					
	0000	9760	186,112.02					
d) Assigned								
Other Assignments								
	0000	9780	0.00	351,688.44		284,463.44		
	0000	9780		165,576.42				
	0000	9780		186,112.02				
	0000	9780				165,576.42		
	0000	9780				118,887.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	195,000.00	195,000.00		195,000.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
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	580.86	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	580.86	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	580.86	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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	69,225.00	(67,225.00)	-3361.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000.00	2,000.00	0.00	69,225.00	(67,225.00)	-3361.3%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(2,000.00)	(2,000.00)	0.00	(69,225.00)		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit 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	8,000.00	8,000.00	2,455.60	8,000.00	0.00	0.0%
5) TOTAL REVENUES			8,000.00	8,000.00	2,455.60	8,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	8,000.00	2,455.60	8,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,000.00	8,000.00	0.00	8,000.00	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			(8,000.00)	(8,000.00)	0.00	(8,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,455.60	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86		2,323,631.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86		2,323,631.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86		2,323,631.86		
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	2,323,631.86		2,323,631.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
Retiree health benefits	0000	9760	2,323,631.86	2,323,631.86		2,323,631.86		
Retiree health benefits	0000	9760		2,323,631.86				
Retiree health benefits	0000	9760				2,323,631.86		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	8,000.00	8,000.00	2,455.60	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	2,455.60	8,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	2,455.60	8,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(8,000.00)	(8,000.00)	0.00	(8,000.00)		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit 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	694.86	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	694.86	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	694.86	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,000.00	58,000.00	0.00	58,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	694.85	60,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	653,989.37	653,989.37		653,989.37	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)			653,989.37	653,989.37		653,989.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			653,989.37	653,989.37		653,989.37		
2) Ending Balance, June 30 (E + F1e)			713,989.37	713,989.37		713,989.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	713,989.37		0.00		
Capital Projects	0000	9760		713,989.37				
d) Assigned								
Other Assignments		9780	713,989.37	0.00		713,989.37		
Capital Projects	0000	9780	713,989.37					
Capital Projects	0000	9780				713,989.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	694.86	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	694.86	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	694.86	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,000.00	58,000.00	0.00	58,000.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY					
1. County School Tuition Fund	0.00	0.00	0.00	0.00	0%
2. Juvenile Halls, Homes, and Camps	1.50	1.00	1.00	0.00	0%
3. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0%
4. Community School Pupils					
a. Probation (EC 1981[c][1][2])	6.00	5.00	5.00	0.00	0%
b. Pupils expelled (EC 1981[c][3])	10.00	8.00	8.00	0.00	0%
c. Homeless (EC 1981[d])	0.00	0.00	0.00	0.00	0%
5. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00	0.00	0.00	0%
6. Cal-SAFE County Classroom*					
7. Community Day Schools	0.00	0.00	0.00	0.00	0%
8. TOTAL, ELEMENTARY	17.50	14.00	14.00	0.00	0%
HIGH SCHOOL					
9. County School Tuition Fund	0.00	0.00	0.00	0.00	0%
10. Juvenile Halls, Homes, and Camps	47.50	33.00	24.00	(9.00)	-27%
11. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0%
12. Community School Pupils					
a. Probation (EC 1981[c][1][2])	91.00	86.00	86.00	0.00	0%
b. Pupils expelled (EC 1981[c][3])	104.00	94.00	94.00	0.00	0%
c. Homeless (EC 1981[d])	0.00	0.00	0.00	0.00	0%
13. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00	0.00	0.00	0%
14. Cal-SAFE County Classroom*					
15. Specialized Secondary Schools	0.00	0.00	0.00	0.00	0%
16. Technical, Agriculture, and Conservation Schools	0.00	0.00	0.00	0.00	0%
17. Regional Occupational Centers/Programs (ROC/P)*					
18. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0%
19. Handicapped Adults	0.00	0.00	0.00	0.00	0%
20. Adults*					
21. Community Day Schools	0.00	0.00	0.00	0.00	0%
22. TOTAL, HIGH SCHOOL	242.50	213.00	204.00	(9.00)	-4%
COUNTY SUPPLEMENT					
23. County Community Schools	0.00	0.00	0.00	0.00	0%
24. Special Education	123.66	0.00	0.00	0.00	0%
25. TOTAL, ADA FROM DISTRICTS	123.66	0.00	0.00	0.00	0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
OTHER					
26. Direct Services	0.00	0.00	0.00	0.00	0%
27. Other Purpose	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS (5th-8th Hours)					
28. Elementary					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
29. High School					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
CHARTER SCHOOLS AUTHORIZED BY COUNTY BOARD OF EDUCATION					
30. County Operated Charter Schools - Revenue Limit					
a. Kindergarten through Grade Three	0.00	0.00	0.00	0.00	0%
b. Grades Four through Six	0.00	0.00	0.00	0.00	0%
c. Grades Seven through Eight	0.00	0.00	0.00	0.00	0%
d. Grades Nine through Twelve	0.00	0.00	0.00	0.00	0%
e. Community Day Schools	0.00	0.00	0.00	0.00	0%
31. County Operated Charter Schools - Block Grant					
a. Kindergarten through Grade Three	0.00	0.00	0.00	0.00	0%
b. Grades Four through Six	0.00	0.00	0.00	0.00	0%
c. Grades Seven through Eight	0.00	0.00	0.00	0.00	0%
d. Grades Nine through Twelve	0.00	0.00	0.00	0.00	0%
e. Community Day Schools	0.00	0.00	0.00	0.00	0%
32. Other Charter Schools Authorized by County Board of Education					
a. Kindergarten through Grade Three	0.00	0.00	0.00	0.00	0%
b. Grades Four through Six	0.00	0.00	0.00	0.00	0%
c. Grades Seven through Eight	0.00	0.00	0.00	0.00	0%
d. Grades Nine through Twelve	0.00	0.00	0.00	0.00	0%
e. Community Day Schools	0.00	0.00	0.00	0.00	0%
33. TOTAL, CHARTER SCHOOLS ADA	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS - COMMUNITY DAY SCHOOLS (5th-8th Hours)					
34. Elementary					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
35. High School					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*					
SUPPLEMENTAL INSTRUCTION HOURS (Community Schools Only)					
36. Elementary					
a. Core Instruction*					
b. Remedial Instruction*					
37. High School					
a. Core Instruction*					
b. Remedial Instruction*					

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

San Luis Obispo County Office of Education
2013-14 Second Interim Budget Revision
Assumptions for Multiyear Projection

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

- Full implementation of LCFF in 14-15
- COLA increase of 0.86% in 2014-15 and 2.20% in 2015-16
- ADA for Community School in 2014-15 and 2015-16 to remain at 2013-14 ADA levels.
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status for both years and will continue to receive guaranteed minimum state aid of \$809,691

Other changes to revenues include

- Projected reduction of lottery funds, both restricted and unrestricted, as the result of losing the special education ADA.
- Reduction of \$91,000 in Common Core funding in 14-15 since they are one-time funds in 13-14.
- Reduction of \$21,000 in carryover funds included in the 2013-14 projections.
- Reduction in redevelopment agency funding of \$200,000. RDA funds are transferred to a restricted account that also shows a reduction of \$200,000 in expenses.
- There is a 5% projected increase to revenues received for county-operated special education classes
- No mandated cost revenues expected. The SLOCOE files claims for all years and has not selected the block grant option.

The expenditure projections include an increase to benefit costs, and a decrease in expenditures for books and supplies due to the reduction of lottery funds. In 2013-14 there were one-time expenditures for kitchen equipment at the outdoor school of \$18,250. These costs were reduced for 2014-15. The restricted expenditures are projected to be reduced by the carryover amounts that are spent on one-time items. Expenditures are reduced for Common Core funding. Step and column costs are projected but there is no budget for cost of living increases for salaries and benefits.

In 2014-15 nine (9) of seventeen (17) classrooms will go to district operations. Effects of expenditures and revenues have not been projected in the multiyear projections.

Consistent with the Criteria and Standards for Fiscal Solvency adopted by the State Board of Education, and as directed by the County Board of Education, the County Office maintains a Reserve for Economic Uncertainties of 5% in the general fund ending balance to safeguard the County Office's financial stability.

Object	Beginning Balance (Rev Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,414,776.00	3,852,887.00	4,159,321.00	3,948,224.00	3,691,873.00	6,251,630.00	13,693,037.00	10,524,703.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	214,186.00	(144,003.00)	209,011.00	126,330.00	126,330.00	126,330.00	138,829.00	51,361.00
Property Taxes	8020-8079	12,559.00	4,679.00	380,709.00	981,333.00	1,422,730.00	7,221,960.00	295,383.00	184,042.00
Miscellaneous Funds	8080-8099	140.00	(140.00)	0.00	0.00	0.00	0.00	0.00	(5,194,486.00)
Federal Revenue	8100-8299	61,189.00	169,975.00	183,819.00	(19,255.00)	120,459.00	765,698.00	38,630.00	171,809.00
Other State Revenue	8300-8599	646,039.00	1,037,266.00	229,505.00	(100,448.00)	119,397.00	179,636.00	(1,188,521.00)	0.00
Other Local Revenue	8600-8799	98,576.00	75,084.00	438,993.00	203,280.00	63,870.00	115,309.00	108,430.00	113,715.00
Interfund Transfers In	8910-8929								6,760.00
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		1,032,689.00	1,142,861.00	1,442,037.00	1,191,240.00	1,849,786.00	8,408,933.00	(607,249.00)	(4,666,799.00)
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	293,968.00	229,859.00	503,798.00	514,061.00	522,970.00	18,775.00	1,040,131.00	571,073.00
Classified Salaries	2000-2999	422,517.00	412,772.00	552,967.00	509,714.00	549,274.00	531,714.00	521,851.00	518,538.00
Employee Benefits	3000-3999	158,605.00	143,717.00	422,999.00	425,572.00	419,710.00	261,262.00	596,851.00	418,263.00
Books and Supplies	4000-4999	27,556.00	68,259.00	84,726.00	97,486.00	75,835.00	30,349.00	111,589.00	90,351.00
Services	5000-5999	270,336.00	170,127.00	159,180.00	522,664.00	166,553.00	101,142.00	425,223.00	835,869.00
Capital Outlay	6000-6599	0.00	0.00	62,848.00	58,276.00	7,998.00	9,405.00	15,948.00	
Other Outgo	7000-7499	(316,483.00)	316,483.00				0.00	230,237.00	
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		856,499.00	1,341,217.00	1,786,518.00	2,127,773.00	1,742,340.00	952,647.00	2,941,830.00	2,434,094.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	277,496.00	749,703.00	337,473.00	647,787.00	2,294,889.00	0.00	103,599.00	413,160.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		0.00	277,496.00	749,703.00	647,787.00	2,294,889.00	0.00	103,599.00	413,160.00
Liabilities									
Accounts Payable	9500-9599	1,015,575.00	244,913.00	167,086.00	(32,395.00)	(157,422.00)	14,879.00	(277,146.00)	293,322.00
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650			37,003.00					
SUBTOTAL LIABILITIES		0.00	244,913.00	204,089.00	(32,395.00)	(157,422.00)	14,879.00	(277,146.00)	293,322.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		(738,079.00)	504,790.00	133,384.00	680,182.00	2,452,311.00	(14,879.00)	380,745.00	119,838.00
E. NET INCREASE/DECREASE (B - C + D)		(561,889.00)	306,434.00	(211,097.00)	(256,351.00)	2,559,757.00	7,441,407.00	(3,168,334.00)	(6,981,055.00)
F. ENDING CASH (A + E)		3,852,887.00	4,159,321.00	3,948,224.00	3,691,873.00	6,251,630.00	13,693,037.00	10,524,703.00	3,543,648.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	3,543,648.00	3,837,933.00	3,982,249.00	4,987,000.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	29,537.00	15,110.00	0.00	(247,410.00)	214,076.00		859,687.00	859,687.00
Property Taxes	1,820,853.00	6,387,432.00	(880.00)	(1,090,292.00)	0.00		17,620,508.00	17,620,508.00
Miscellaneous Funds	0.00	(5,248,861.00)	0.00	(20,892.00)	0.00	0.00	(10,464,239.00)	(10,464,239.00)
Federal Revenue	377,106.00	179,794.00	219,298.00	597,936.00	492,996.00		3,359,454.00	3,359,454.00
Other State Revenue	0.00	0.00	0.00	1,382,159.00			2,302,033.00	2,302,033.00
Other Local Revenue	410,896.00	415,084.00	2,604,537.00	2,223,454.00	2,500,000.00		9,371,228.00	9,371,228.00
Interfund Transfers In				73,065.00			79,825.00	79,825.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	2,638,392.00	1,748,559.00	2,822,955.00	2,918,020.00	3,207,072.00	0.00	23,128,496.00	23,128,496.00
C. DISBURSEMENTS								
Certificated Salaries	545,827.00	547,647.00	569,132.00	813,495.00	120,000.00		6,290,736.00	6,290,736.00
Classified Salaries	524,987.00	522,526.00	730,247.00	749,036.00	10,000.00		6,555,143.00	6,555,143.00
Employee Benefits	416,576.00	445,677.00	319,596.00	153,641.00	13,500.00		4,195,969.00	4,195,969.00
Books and Supplies	108,248.00	56,975.00	100,198.00	120,759.66	175,000.00		1,147,329.66	1,147,329.66
Services	549,652.00	171,272.00	98,117.00	924,171.34	1,500,000.00		5,894,306.34	5,894,306.34
Capital Outlay			0.00	216,546.00		0.00	371,021.00	371,021.00
Other Outgo			914.00	(70,061.00)		0.00	161,090.00	161,090.00
Interfund Transfers Out	188,819.00			231,977.00			430,796.00	430,796.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	2,344,107.00	1,744,097.00	1,818,204.00	3,138,565.00	1,818,500.00	0.00	25,046,391.00	25,046,391.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury							0.00	
Accounts Receivable							4,963,961.00	
Due From Other Funds		139,854.00					0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	0.00	139,854.00	0.00	0.00	0.00	0.00	4,963,961.00	
Liabilities								
Accounts Payable							1,268,812.00	
Due To Other Funds				0.00			0.00	
Current Loans							0.00	
Deferred Revenues							37,003.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	1,305,815.00	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	139,854.00	0.00	0.00	0.00	0.00	3,658,146.00	
E. NET INCREASE/DECREASE (B - C + D)	294,285.00	144,316.00	1,004,751.00	(220,545.00)	1,388,572.00	0.00	1,740,251.00	(1,917,895.00)
F. ENDING CASH (A + E)	3,837,933.00	3,982,249.00	4,987,000.00	4,766,455.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							6,155,027.00	

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries								
Classified Salaries								
Employee Benefits								
Books and Supplies								
Services								
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities								
Accounts Payable								
Due To Other Funds								
Current Loans								
Deferred Revenues								
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE								
(B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue							0.00	
Other Local Revenue							0.00	
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries							0.00	
Classified Salaries							0.00	
Employee Benefits							0.00	
Books and Supplies							0.00	
Services							0.00	
Capital Outlay							0.00	
Other Outgo							0.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Cleaning							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	4,766,455.00	0.00	4,766,455.00	0.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							4,766,455.00	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line 27)		0.00	0.00%	32,636.64	0.00%	32,636.64
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,566,293.00	28.31%	9,708,126.00	-2.46%	9,468,979.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	48,000.00	-54.17%	22,000.00	0.00%	22,000.00
4. Other Local Revenues	8600-8799	2,438,212.00	-8.20%	2,238,212.00	0.00%	2,238,212.00
5. Other Financing Sources						
a. Transfers In	8900-8929	79,825.00	-84.22%	12,600.00	0.00%	12,600.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(568,027.00)	0.00%	(568,027.00)	0.00%	(568,027.00)
6. Total (Sum lines A1 thru A5c)		9,564,303.00	19.33%	11,412,911.00	-2.10%	11,173,764.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,076,439.00		2,098,439.00
b. Step & Column Adjustment				22,000.00		21,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,076,439.00	1.06%	2,098,439.00	1.00%	2,119,439.00
2. Classified Salaries						
a. Base Salaries				3,392,800.00		3,412,800.00
b. Step & Column Adjustment				20,000.00		19,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,392,800.00	0.59%	3,412,800.00	0.56%	3,431,800.00
3. Employee Benefits	3000-3999	1,680,670.00	2.98%	1,730,753.97	3.10%	1,784,407.34
4. Books and Supplies	4000-4999	614,267.00	-2.82%	596,917.00	0.00%	596,917.00
5. Services and Other Operating Expenditures	5000-5999	2,442,688.00	0.00%	2,442,688.00	0.00%	2,442,688.00
6. Capital Outlay	6000-6999	17,891.00	11.79%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	3,463,662.00	-70.12%	1,035,020.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,119,807.00)	-2.59%	(1,090,844.00)	0.00%	(1,090,844.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	370,796.00	0.00%	370,796.00	0.00%	370,796.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,475,744.00	37.67%	13,045,211.97	-17.90%	10,710,223.34
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		88,559.00		(1,632,300.97)		463,540.66
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,091,187.83		5,179,746.83		3,547,445.86
2. Ending Fund Balance (Sum lines C and D1)		5,179,746.83		3,547,445.86		4,010,986.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,731,897.00		893,989.00		1,983,190.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,230,780.00		1,329,845.30		1,225,894.00
2. Unassigned/Unappropriated	9790	217,069.83		1,323,611.56		801,902.52
f. Total Components of Ending Fund Balance		5,179,746.83		3,547,445.86		4,010,986.52
(Line D3f must agree with line D2)		5,179,746.83		3,547,445.86		4,010,986.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,230,780.00		1,329,845.30		1,225,894.00
c. Unassigned/Unappropriated	9790	217,069.83		1,323,611.56		801,902.52
(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				
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,642,849.83		2,848,456.86		2,222,796.52
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line 27)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	449,663.00	0.00%	449,663.00	0.00%	449,663.00
2. Federal Revenues	8100-8299	3,359,454.00	0.00%	3,359,454.00	0.00%	3,359,454.00
3. Other State Revenues	8300-8599	2,254,033.00	-14.97%	1,916,561.00	0.00%	1,916,561.00
4. Other Local Revenues	8600-8799	6,933,016.00	4.24%	7,227,000.00	3.62%	7,488,517.00
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	568,027.00	0.00%	568,027.00	0.00%	568,027.00
6. Total (Sum lines A1 thru A5c)		13,564,193.00	-0.32%	13,520,705.00	1.93%	13,782,222.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,214,297.00		4,295,297.00
b. Step & Column Adjustment				81,000.00		81,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,214,297.00	1.92%	4,295,297.00	1.89%	4,376,297.00
2. Classified Salaries						
a. Base Salaries				3,162,343.00		3,225,843.00
b. Step & Column Adjustment				63,500.00		64,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,162,343.00	2.01%	3,225,843.00	1.98%	3,289,843.00
3. Employee Benefits	3000-3999	2,515,299.00	2.98%	2,590,254.91	3.10%	2,670,552.81
4. Books and Supplies	4000-4999	533,062.66	-2.82%	518,030.29	0.00%	518,030.29
5. Services and Other Operating Expenditures	5000-5999	3,451,618.34	-55.54%	1,534,618.34	0.00%	1,534,618.34
6. Capital Outlay	6000-6999	353,130.00	-69.88%	106,380.00	0.00%	106,380.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	270,480.00	0.00%	270,480.00	0.00%	270,480.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,010,417.00	-2.87%	981,454.00	0.00%	981,454.00
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)		15,570,647.00	-12.77%	13,582,357.54	1.66%	13,807,655.44
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,006,454.00)		(61,652.54)		(25,433.44)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,103,999.48		1,097,545.48		1,035,892.94
2. Ending Fund Balance (Sum lines C and D1)		1,097,545.48		1,035,892.94		1,010,459.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,097,545.48		1,035,892.94		1,010,459.50
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,097,545.48		1,035,892.94		1,010,459.50

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
d. Allowable Reserves - JUV/CCS/ROP (Form 01CSI, Criterion 8, lines 8C8 and 8C9)		0.00		0.00		0.00
(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)		0.00		0.00		0.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line 27)		0.00	0.00%	32,636.64	0.00%	32,636.64
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,015,956.00	26.72%	10,157,789.00	-2.35%	9,918,642.00
2. Federal Revenues	8100-8299	3,359,454.00	0.00%	3,359,454.00	0.00%	3,359,454.00
3. Other State Revenues	8300-8599	2,302,033.00	-15.79%	1,938,561.00	0.00%	1,938,561.00
4. Other Local Revenues	8600-8799	9,371,228.00	1.00%	9,465,212.00	2.76%	9,726,729.00
5. Other Financing Sources						
a. Transfers In	8900-8929	79,825.00	-84.22%	12,600.00	0.00%	12,600.00
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)		23,128,496.00	7.80%	24,933,616.00	0.09%	24,955,986.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,290,736.00		6,393,736.00
b. Step & Column Adjustment				103,000.00		102,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,290,736.00	1.64%	6,393,736.00	1.60%	6,495,736.00
2. Classified Salaries						
a. Base Salaries				6,555,143.00		6,638,643.00
b. Step & Column Adjustment				83,500.00		83,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,555,143.00	1.27%	6,638,643.00	1.25%	6,721,643.00
3. Employee Benefits	3000-3999	4,195,969.00	2.98%	4,321,008.88	3.10%	4,454,960.15
4. Books and Supplies	4000-4999	1,147,329.66	-2.82%	1,114,947.29	0.00%	1,114,947.29
5. Services and Other Operating Expenditures	5000-5999	5,894,306.34	-32.52%	3,977,306.34	0.00%	3,977,306.34
6. Capital Outlay	6000-6999	371,021.00	-65.94%	126,380.00	0.00%	126,380.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	270,480.00	1280.56%	3,734,142.00	-65.04%	1,305,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(109,390.00)	0.00%	(109,390.00)	0.00%	(109,390.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	430,796.00	0.00%	430,796.00	0.00%	430,796.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,046,391.00	6.31%	26,627,569.51	-7.92%	24,517,878.78
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,917,895.00)		(1,693,953.51)		438,107.22
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,195,187.31		6,277,292.31		4,583,338.80
2. Ending Fund Balance (Sum lines C and D1)		6,277,292.31		4,583,338.80		5,021,446.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,097,545.48		1,035,892.94		1,010,459.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,731,897.00		893,989.00		1,983,190.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,230,780.00		1,329,845.30		1,225,894.00
2. Unassigned/Unappropriated	9790	217,069.83		1,323,611.56		801,902.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,277,292.31		4,583,338.80		5,021,446.02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,230,780.00		1,329,845.30		1,225,894.00
c. Unassigned/Unappropriated	9790	217,069.83		1,323,611.56		801,902.52
d. Allowable Reserves - JUV/CCS/ROP (Form 01CS, Criterion 8, lines 8C8 and 8C9)		0.00		0.00		0.00
e. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)						
		1,642,849.83		2,848,456.86		2,222,796.52
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		6.56%		10.70%		9.07%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	San Luis Obispo County SELPA					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		14,435,569.00		14,435,569.00		14,435,569.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		25,046,391.00		26,627,569.51		24,517,878.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,046,391.00		26,627,569.51		24,517,878.78
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		25,046,391.00		26,627,569.51		24,517,878.78
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)		751,391.73		798,827.09		735,536.36
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		567,000.00		567,000.00		567,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		751,391.73		798,827.09		735,536.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated LCFF/Revenue Limit ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
Juvenile Court and County Community Schools ADA (Form AI, Lines 2-4b, 10-12b, 30a-30d)				
Current Year (2013-14)	227.00	218.00	-4.0%	Not Met
1st Subsequent Year (2014-15)	217.00	193.00	-11.1%	Not Met
2nd Subsequent Year (2015-16)	212.00	193.00	-9.0%	Not Met
Other Purpose / Countywide ADA (Form AI, Line 27) (Form MYPI, Other Purpose ADA)				
Current Year (2013-14)	32,636.64	0.00	-100.0%	Not Met
1st Subsequent Year (2014-15)	32,636.64	32,636.64	0.0%	Met
2nd Subsequent Year (2015-16)	32,636.64	32,636.64	0.0%	Met
Community Day Schools ADA (Form AI, Lines 7, 21, 30e)				
Current Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
Direct Services ADA (Form AI, Line 26)				
Current Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	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 countywide or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

JC/CS ADA: The County experienced an unpredicted decline in enrollment and attendance this year. For the subsequent two years, COE predicts status quo enrollment as a conservative estimate. JC/CS has implemented additional proactive attendance monitoring processes to improve attendance.

2. CRITERION: LCFF/Revenue Limit

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2013-14)	15,020,717.00		
1st Subsequent Year (2014-15)	17,675,556.00	18,859,687.00	6.7%	Not Met
2nd Subsequent Year (2015-16)	18,084,206.00	18,859,687.00	4.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

At First interim, excess property taxes for current year were transferred back to County Treasury using a debit to Obj.8041. However, under LCFF excess taxes are reserved in the fund balance and will be swept in 2014-15 through an obj 72xx transfer. This corrections was done at 2nd interim, reversing the debit to obj. 8041 and increasing the total property tax amount. For 1st and 2nd subsequent year COE receives more funding under LCFF than under RL.

3. CRITERION: Salaries and Benefits

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2013-14)	16,684,163.00	17,041,848.00	2.1%	Met
1st Subsequent Year (2014-15)	16,970,437.00	17,353,387.88	2.3%	Met
2nd Subsequent Year (2015-16)	17,264,005.00	17,672,339.15	2.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2013-14)	3,257,887.00	3,359,454.00	3.1%	No
1st Subsequent Year (2014-15)	3,236,887.00	3,359,454.00	3.8%	No
2nd Subsequent Year (2015-16)	3,236,887.00	3,359,454.00	3.8%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	2,060,561.00	2,302,033.00	11.7%	Yes
1st Subsequent Year (2014-15)	1,938,561.00	1,938,561.00	0.0%	No
2nd Subsequent Year (2015-16)	1,938,561.00	1,938,561.00	0.0%	No

Explanation:
(required if Yes)

Move Selpa revenue from Fund 08 to General Fund 01 to cover set-up of new classroom

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	9,342,193.00	9,371,228.00	0.3%	No
1st Subsequent Year (2014-15)	9,453,459.00	9,465,212.00	0.1%	No
2nd Subsequent Year (2015-16)	9,714,922.00	9,726,729.00	0.1%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	1,143,917.66	1,147,329.66	0.3%	No
1st Subsequent Year (2014-15)	1,117,917.00	1,114,947.29	-0.3%	No
2nd Subsequent Year (2015-16)	1,117,917.00	1,114,947.29	-0.3%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	5,478,113.34	5,894,306.34	7.6%	Yes
1st Subsequent Year (2014-15)	3,561,113.00	3,977,306.34	11.7%	Yes
2nd Subsequent Year (2015-16)	3,561,113.00	3,977,306.34	11.7%	Yes

Explanation:
(required if Yes)

Reduced costs for special education classes

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, State, and Other Local Revenues (Section 4A)				
Current Year (2013-14)	14,660,641.00	15,032,715.00	2.5%	Met
1st Subsequent Year (2014-15)	14,628,907.00	14,763,227.00	0.9%	Met
2nd Subsequent Year (2015-16)	14,890,370.00	15,024,744.00	0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2013-14)	6,622,031.00	7,041,636.00	6.3%	Not Met
1st Subsequent Year (2014-15)	4,679,030.00	5,092,253.63	8.8%	Not Met
2nd Subsequent Year (2015-16)	4,679,030.00	5,092,253.63	8.8%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

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

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

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

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

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

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

Reduced costs for special education classes

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

5A. Determining the County Office's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

5B. Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 5B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	50,305.17	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5B, Line 1)		0.00	

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. Green School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

Thought it was not required in LCFF.....Will need to correct

6. CRITERION: Deficit Spending

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

¹ Available reserves from the Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to the applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
County Office's Available Reserves Percentage (Criterion 8C, Line 11)	6.6%	10.7%	9.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.2%	3.6%	3.0%

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

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

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

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

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): San Luis Obispo County SELPA

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	14,435,569.00	14,435,569.00	14,435,569.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	88,559.00	9,475,744.00	N/A	Met
1st Subsequent Year (2014-15)	(1,632,300.97)	13,045,211.97	12.5%	Not Met
2nd Subsequent Year (2015-16)	463,540.66	10,710,223.34	N/A	Met

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

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

1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Excess property taxes that were held in fund balance were moved to a negative revenue at First Interim. For Second Interim excess property taxes are reflected again in the fund balance. For both subsequent years, the excess property taxes are budgeted as a sweep in object 72xx increasing COE expenditures.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2013-14)	6,277,292.31	Met
1st Subsequent Year (2014-15)	4,583,338.80	Met
2nd Subsequent Year (2015-16)	5,021,446.02	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	4,766,455.00	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or	\$63,000 (greater of)	0	to \$5,668,999
4% or	\$283,000 (greater of)	\$5,669,000	to \$14,170,999
3% or	\$567,000 (greater of)	\$14,171,000	to \$63,771,000
2% or	\$1,913,000 (greater of)	\$63,771,001	and over

¹ Available reserves from the Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to the applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs. Also, available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
County Office's Expenditures and Other Financing Uses (Criterion 8B1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	25,046,391	26,627,570	24,517,879
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Available Reserves from Juvenile Court/County Community Schools and Regional Occupational Centers/Programs

DATA ENTRY: Click the appropriate Yes or No button in Step 1. If Yes, enter current year data in Step 3b, and enter subsequent years data in Steps 2 and 3 for lines a and b. All other data will be extracted or calculated.

Step 1 - Including Restricted Reserves in the Reserve Calculation

Do you choose to include in the county office's reserve calculation the available restricted reserves from Juvenile Court/County Community Schools and Regional Occupational Centers/Programs?

No

(If Yes, complete supplemental Form JUV for use in step 2; ROP current year data will be extracted for use in step 3.)

NOTE: Funds designated as reserves for this purpose continue to be restricted for use only in those programs.

Step 2 - Juvenile Court/County Community Schools

- a. Total Expenditures (Form JUV, Line B7)
- b. Reserve for Economic Contingencies per EC 42238.18 (Form JUV, Line D2b1)
- c. Maximum Reserves (Step 2a times the standard percentage level)
- d. Allowable Reserves (Lesser of Step 2b or Step 2c)

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a.			
b.			
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00

NOTE: SBX3-4 (Chapter 12, Statutes of 2009) and amended by SB 70 (Chapter 7, Statutes of 2011) eliminated Resource 6350, ROP/PA Apportionment, for a five-year period from 2008-09 to 2014-15.

Step 3 - Regional Occupational Centers/Programs (Resources 6355 and 6360)

- a. Total Expenditures (Fund 01, Objects 1000-7499)
- b. General Reserve Per EC 52321(b)
- c. Maximum Reserves (Step 3a times the standard percentage level)
- d. Allowable Reserves (Lesser of Step 3b or Step 3c)

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a.	0.00		
b.			
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00

8B. 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	25,046,391.00	26,627,569.51	24,517,878.78
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 B1 plus Line B2)	25,046,391.00	26,627,569.51	24,517,878.78
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	751,391.73	798,827.09	735,536.36
6. Reserve Standard - by Amount (From percentage level chart above)	567,000.00	567,000.00	567,000.00
7. County Office's Reserve Standard (Greater of Line B5 or Line B6)	751,391.73	798,827.09	735,536.36

8C. 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 lines 4, 8, and 9)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,230,780.00	1,329,845.30	1,225,894.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	217,069.83	1,323,611.56	801,902.52
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 E1e)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	195,000.00	195,000.00	195,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. Juvenile Court/County Community Schools Allowable Reserves (Section 8A, Step 2d, if Step 1 is Yes)	0.00	0.00	0.00
9. Regional Occupational Centers/Programs Allowable Reserves (Section 8A, Step 3d, if Step 1 is Yes)	0.00	0.00	0.00
10. County Office's Available Reserve Amount (Lines C1 thru C9)	1,642,849.83	2,848,456.86	2,222,796.52
11. County Office's Available Reserve Percentage (Information only) (Line 10 divided by Section 8B, Line 3)	6.56%	10.70%	9.07%
County Office's Reserve Standard (Section 8B, Line 7):	751,391.73	798,827.09	735,536.36
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

Settlement of retirement issue with current and former CCSESA employees. COE share of settlement is \$56,500. This amount is included in the current year budget to be paid in full in 2013-14.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42803)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(568,027.00)	(568,027.00)	0.0%	0.00	Met
1st Subsequent Year (2014-15)	(568,027.00)	(568,027.00)	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	(568,027.00)	(568,027.00)	0.0%	0.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2013-14)	12,600.00	79,825.00	533.5%	67,225.00	Not Met
1st Subsequent Year (2014-15)	12,600.00	12,600.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	12,600.00	12,600.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2013-14)	411,963.00	430,796.00	4.6%	18,833.00	Met
1st Subsequent Year (2014-15)	411,963.00	430,796.00	4.6%	18,833.00	Met
2nd Subsequent Year (2015-16)	411,963.00	430,796.00	4.6%	18,833.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the county school service fund have changed since first interim projections 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)

Funds transferred in from Fund 17 to cover one-time data processing purchases.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- 1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
- 2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Varies, according to funding source		64,616

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

	9	RDA funds	21,000	168,000

Type of Commitment (continued):	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

	21,000	21,000	21,000	21,000
Total Annual Payments:	21,000	21,000	21,000	21,000
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

- 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

	First Interim (Form 01CSI, Item S7A)	Second Interim
	13,220,003.00	13,220,003.00
	13,220,003.00	13,220,003.00
	Actuarial	Estimated

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
 - Current Year (2013-14)
 - 1st Subsequent Year (2014-15)
 - 2nd Subsequent Year (2015-16)

	First Interim (Form 01CSI, Item S7A)	Second Interim
	902,819.00	902,819.00
	902,819.00	902,819.00
	902,819.00	902,819.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
 - Current Year (2013-14)
 - 1st Subsequent Year (2014-15)
 - 2nd Subsequent Year (2015-16)

	674,931.00	684,392.00
	674,931.00	984,392.00
	674,931.00	684,392.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 - Current Year (2013-14)
 - 1st Subsequent Year (2014-15)
 - 2nd Subsequent Year (2015-16)

	659,409.00	659,409.00
	659,409.00	659,409.00
	659,409.00	659,409.00

- d. Number of retirees receiving OPEB benefits
 - Current Year (2013-14)
 - 1st Subsequent Year (2014-15)
 - 2nd Subsequent Year (2015-16)

	69	69
	69	69
	69	69

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)
- b. Amount contributed (funded) for self-insurance programs
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	68.5	71.5	71.5	71.5

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

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

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year	4.8%		
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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
6. Amount included for any tentative salary schedule increases		0	0

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	No	No
2,810,000	2,810,000	2,810,000
78.0%	78.0%	78.0%
	5.0%	5.0%

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
69,062	69,062	69,062

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	133.1	133.1	133.1	133.1

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

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

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year	3.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
		0	0

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,540,000	1,617,000	1,697,850
3. Percent of H&W cost paid by employer	78.0%	78.0%	78.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

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

No		
----	--	--

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	68,074	68,074	68,074
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	40.5	40.6	40.6	40.6

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?		No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. Amount included for any tentative salary schedule increases		0	0

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is Other Purpose ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A6. Health benefits at lowest cost plan are provided free to selected retirees. See S7 A above.

End of County Office Second Interim Criteria and Standards Review
