



SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2014-2015 Second Interim Budget

James Brescia
County Superintendent of Schools

Board of Education:

Gaye L. Galvan

Paul Madonna

Floyd Moffatt

Larry Peterson

Diane A. Ward

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

Signed: _____
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 05, 2015

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Melissa Abbey

Telephone: 805-782-7212

Title: Director of Fiscal Services

E-mail: mabbey@sbceo.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		
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 (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?		
			X	

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

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TO: James Brescia, County Superintendent of Schools

FROM: Melissa Abbey, Director of Fiscal Services

DATE: March 5, 2015

RE: BUDGET NARRATIVE – 2014-15 Second Interim Report

BUDGET PRINCIPLES

The Second Interim Financial Report for the 2014-15 fiscal year is presented for the County Board of Education's review and approval. The First Interim reflects the most current assumptions based on the Local Control Funding Formula (LCFF), and includes the county's financial position and projections as of January 31, 2015.

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

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

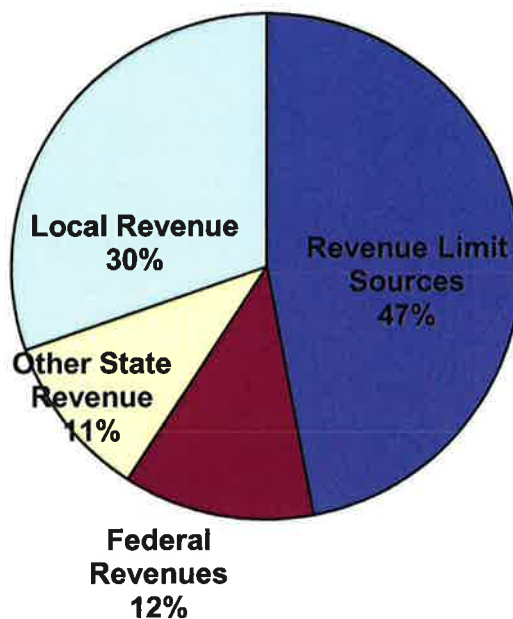
The SLOCOE budget is based on the LCFF calculations for county offices (*see Attachment A*). This formula is a two-part formula with funding for oversight responsibilities and instructional activities. The funding for county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide average daily attendance and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at 0.85% for 2014-15. County-wide attendance is projected at 32,934.83. LCFF calculations for the 2014-15 County Operations Grant is **\$4,059,572**.

The funding for County Community School and Juvenile Court School includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. The Local Control Funding Formula (LCFF) calculation for the 2014-15 Second Interim has been revised with the most updated CALPADS

unduplicated student data counts. Unduplicated pupil counts dropped from **85%** to **72%** because we did not collect income verifications from Independent Study Students. Beginning in the 2015-16 school year, income data will be collected for all students. 2014-15 Second Interim ADA projections for County Community School and Juvenile Court School continue to be projected at 148.00 and 31.00 respectively. LCFF calculations for the 2014-15 Pupil Driven Grants is **\$2,760,346**. Revenues were reduced by **(\$160,891)** to reflect the decrease in pupil counts.

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. The SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **\$816,785**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions and are not available for SLOCOE to spend. Current-year excess property tax funds are reserved in the fund balance and budgeted as an expenditure item in object 7299 in the subsequent fiscal year. Property Taxes for P1 were estimated at **\$18,611,890** by the County Auditor Controller.

Where Does the Money Come From? General Fund Revenues



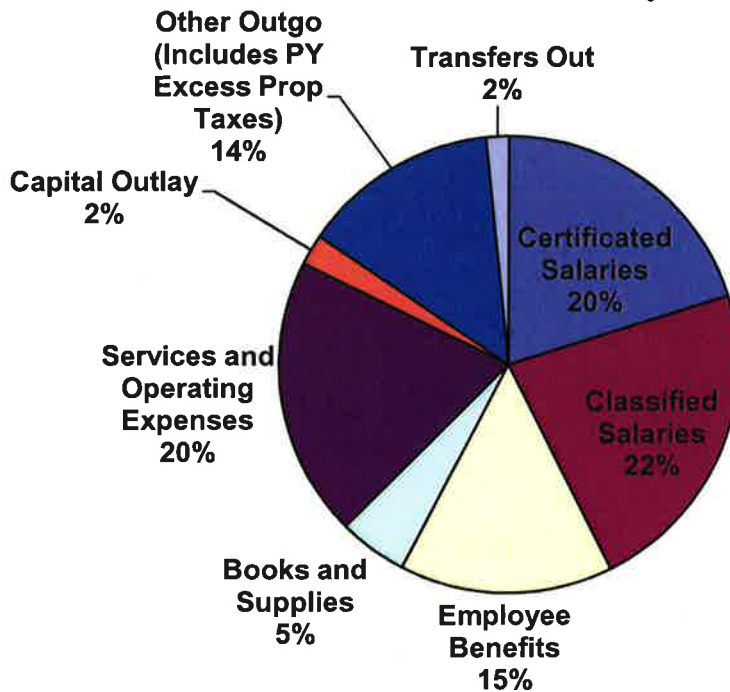
Other Revenue Highlights are as follows:

- Federal revenues for Title I decreased from \$2,646,692 to \$2,626,038
- State revenues for the SELPA increased from \$2,190,207 to \$2,280,085
- Other Local Revenues for Special Education Services to School Districts increased from \$6,445,165 to \$6,564,015
- Total Contributions from unrestricted resources to restricted funds are projected at (\$756,413) and support the following programs:
 - Routine Restricted Maintenance
 - Teacher Induction Program (formerly BTSA, now TIP)
 - Rancho El Chorro Outdoor School
 - Special Education for Juvenile Court and Community Schools
 - Education Technology Center
 - Transfer of Redevelopment Agency funding to restricted facilities account

EXPENDITURES

- Expenditures have been revised to reflect the most current projections for certificated and classified salary and benefits.
 - Unrestricted Certificated Salaries increased to reflect one-time expenditures during the transition of the County Office Superintendent and to support current positions due to loss of restricted revenues. Other Certificated Unrestricted salaries were increased to reflect COE supported programs. Community School unrestricted salaries were reduced to reflect the loss of 1.0 FTE mid-year.
 - Unrestricted Classified salaries were reduced to reflect the restructure of positions within the fiscal services department. Unrestricted classified salaries were increased to reflect costs for extra duty and substitute costs. Restricted Classified salaries were reduced to reflect changes in staffing FTE's.
 - Overall Certificated and Classified benefit categories decreased by (\$9,161) based on staffing adjustments.
- Expenditures for books and supplies, services, and other operating expenses were increased by \$971. Overall capital outlay expenditures were decreased by (\$2,750) based on current projects and equipment needs.
- Unrestricted and restricted expenditures for services and other operating expenditures increased by \$162,332 to reflect the most recent contractual agreements for training, consulting services, maintenance agreements, and leases as follows:
 - Travel and conferences increased by \$ 37,364 for mentors in the TIP Program
 - Sub agreements and Consulting services increased by \$62,295 for the SELPA
 - Dues and memberships increased by \$13,550
 - Communications and operations expenses (utilities) increased by \$18,822
- The contribution to the Child Development Fund was decreased by (\$3,253) based on current revenue projections.

Where Does the Money Go? General Fund Expenditures



CASH FLOW

At Second Interim, The COE maintained a positive cash flow and is able to meet all LEA obligations in the current budget year.

MULTI-YEAR PROJECTIONS

The multi-year projections have been included for fiscal years 2015-16 and 2016-17. Multi-year revenue projections are based on the most recent LCFF funding formula estimates. CPI increases have been added to expenditures.

ENDING FUND BALANCE AND RESERVES

The ending fund balance is broken down into several basic parts for governmental reporting purposes:

Restricted Fund Balance Amounts: The portion of fund balance representing resources subject to externally imposed and legally enforceable constraints imposed either by external resource providers, such as grantors or creditors, or by law through constitutional provisions or enabling legislation.

Non-spendable Fund Balance Amounts: The portion of fund balance reflecting assets not in a spendable form because they will never convert to cash (such as prepaid items, revolving cash, or stores items); or must remain intact pursuant to legal or contractual requirements (such as the principal of a permanent endowment).

Committed Fund Balance Amounts: The portion of fund balance representing resources whose use is constrained by limitations self-imposed by the LEA through formal action of its highest level of decision-making authority.

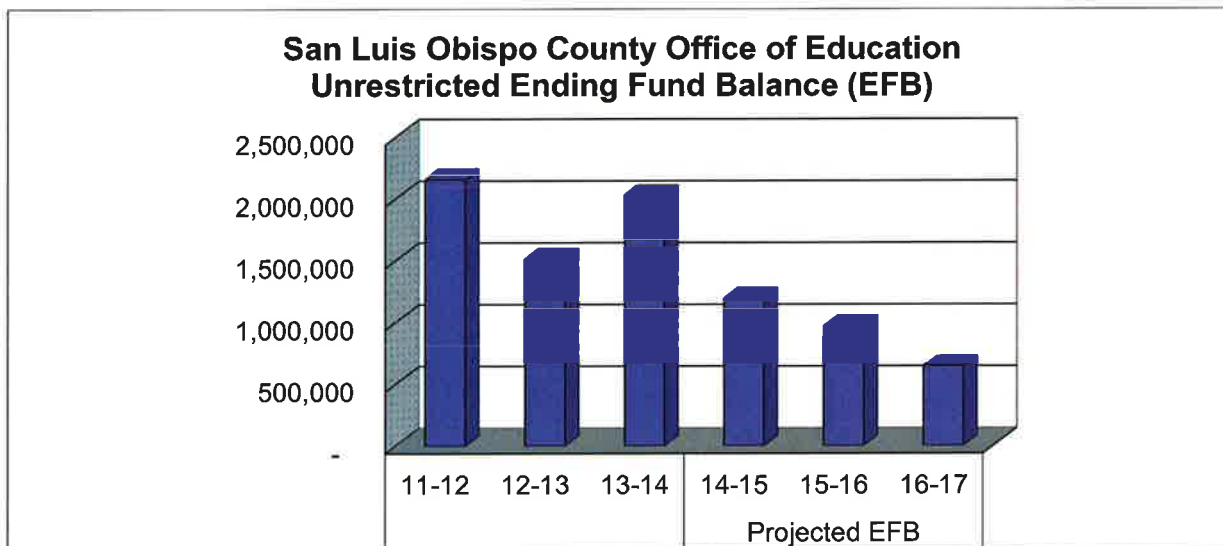
Assigned Fund Balance Amounts: The portion of fund balance representing resources that are intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed. Included in the assigned fund balance is the **2014-15** fiscal year “excess property tax” in the amount of **\$2,082,038**.

Unassigned Fund Balance Amounts: The portion of fund balance not classified as non-spendable, restricted, committed, or assigned.

- **Reserve for Economic Uncertainties:** The portion of unassigned fund balance set aside pursuant to a minimum fund balance policy. This amount includes the reserve recommended by the Criteria and Standards for fiscal solvency, as well as additional reserve amounts established pursuant to local policy.
- **Unassigned/Unappropriated:** The residual fund balance in excess of amounts reported in non-spendable, restricted, committed, or assigned fund balance classifications and net of reserve for economic uncertainties.

The reserve for economic uncertainties will meet the Board’s stated objective of five percent for the **2014-15** fiscal year. Multi-year projections reflect that The SLOCOE will be unable to maintain a five percent reserve in one or more subsequent fiscal years. However, SLOCOE will be able to maintain the State required three percent reserve for economic uncertainties in both subsequent fiscal years. In order to maintain a five percent reserve level, expenditure cuts should be made.

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



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 an accurate representation of what is known at this time. We are pleased to present this narrative and Second Interim Report for your consideration.

Enter County Code : 40

Countywide ADA : 32,934.83

County Name : **SAN LUIS OBISPO**

Districts : 10

2014-15 2nd Interim with revised CS ADA and P1 Taxes (MA)

0.85%

LCFF Grant Section

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 70.60	30,000.00	\$ 2,118,000	
30,000 60,000	\$ 60.51	2,934.83	\$ 177,587	
60,000 140,000	\$ 50.43	-	\$ -	
140,000 "+"	\$ 40.34	-	\$ -	
			\$	2,295,587

District Section

\$ 110,249.00	10 districts	\$	1,102,490
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Base Section

\$ 661,495.00		\$	661,495
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County Operations Grant Total

\$	4,059,572
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[A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 11,314.42	148.00	\$ 1,674,534	
Supplemental (35%)	\$ 3,960.05			
Estimated ELL / FRM %	72.00%	106.56	\$ 421,983	NOTE: UNDPL COUNT DOWN-ONE YR ISSUE
Concentration	22.00%	32.56	\$ 128,939	
			\$ 550,922	\$ 2,225,456

Court School Grant

Base Grant	\$ 11,314.42	31.00	\$ 350,747	
Supplemental (35%)	\$ 3,960.05			
Estimated ELL / FRM %	100.00%	31.00	\$ 122,762	
Concentration	50.00%	15.50	\$ 61,381	
			\$ 184,142	\$ 534,889

Pupil Driven Grants Total

\$	735,064	\$	2,760,346
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[B]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ 2,082,038	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0

Estimated 2014-15 LCFF Funding

\$	7,636,702
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[R] = [K + Q]

\$	284,934
	3.88%

BASC LCFF Calculator '13-14

8/13/2013 version 1.0

2014-15 2nd Interim with revised CS ADA and P1 Taxes (MA)

LCFF Calculation

Operations	4,059,571.56
JC/CS	2,760,345.66
Target (total of the two)	6,819,917.22
< this piece offsets to property taxes	
Guaranteed Minimum State Aid (8011)	816,785.00
< only rec'd while COE is in excess property tax status	
Total LCFF funding 80XX)	\$ 7,636,702.22

Include BOTH SLO & Monterey Taxes (ONLY Pannual from SLO includes	
Taxes (8020-8089 obj)	18,611,890
Prior Yr Excess Taxes	0
Total Taxes	18,611,890
Special Education Taxes Ratio	0.521706
Special Education Taxes (8097 Obj)	9,709,935
Other Tax Revenue	8,901,955
State Aid Portion (Excess Taxes)	(2,082,038)
Monterey tax amts) ALSO INCLUDE ERAF	
< in future years, this will be zero	
< fixed number, does not change	
Enter in object 8097 has a negative revenue (credit in budget)	
< offset to property taxes = LCFF funding (without guarantee) less other tax rev	

Amount to reserve in FB for future sweep	2,082,038
RESERVED IN CURRENT YEAR FUND BALANCE	
(BUDGET TO 72XX TRANSFER IN SUBSEQUENT YEAR)	

Total 80XX Unrestricted	
Object 8011 min guarantee state aid	7,094
8021 - 8049	18,611,890
8097	(9,709,935)
Property Taxes (not including excess property taxes)	
FOR 01CS: 2C	
Subtotal 80XX unrestricted	9,718,740
Object 8012/Resource 1400 EPA	44,158
Total 80XX Unrestricted	\$ 9,762,898
19,472,833	
558	

72XX Sweep of PY taxes \$	(3,530,067)
01-0000-0-7299-0000-9200-000-0000-9500	
(68,407)	

G = General Ledger Data; S = Supplemental Data

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

2014-15 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,938,707.00	10,179,465.00	6,463,854.16	10,180,553.00	1,088.00	0.0%
2) Federal Revenue		8100-8299	2,631,951.00	2,646,692.00	1,032,086.85	2,626,038.00	(20,654.00)	-0.8%
3) Other State Revenue		8300-8599	2,052,336.00	2,190,206.67	550,128.38	2,280,085.00	89,878.33	4.1%
4) Other Local Revenue		8600-8799	6,100,792.00	6,445,164.92	882,339.50	6,564,015.08	118,850.16	1.8%
5) TOTAL, REVENUES			20,723,786.00	21,461,528.59	8,928,408.89	21,650,691.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,098,502.00	5,100,017.00	2,815,739.39	5,283,805.00	(183,788.00)	-3.6%
2) Classified Salaries		2000-2999	5,802,999.00	5,890,127.00	3,276,424.05	5,894,576.00	(4,449.00)	-0.1%
3) Employee Benefits		3000-3999	3,981,479.00	3,952,499.00	1,949,117.94	3,943,338.00	9,161.00	0.2%
4) Books and Supplies		4000-4999	785,763.00	1,270,549.67	528,593.12	1,271,521.44	(971.77)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	3,946,003.00	5,032,799.00	1,918,762.49	5,195,130.64	(162,331.64)	-3.2%
6) Capital Outlay		6000-6999	323,097.00	573,760.00	299,579.62	571,010.00	2,750.00	0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	3,660,948.00	3,754,836.00	1,635,404.63	3,736,741.00	18,095.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(104,102.00)	(102,173.00)	(9,037.66)	(98,920.00)	(3,253.00)	3.2%
9) TOTAL, EXPENDITURES			23,494,689.00	25,472,414.67	12,414,583.58	25,797,202.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,770,903.00)	(4,010,886.08)	(3,486,174.69)	(4,146,511.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
b) Transfers Out		7600-7629	408,579.00	438,984.00	0.00	424,237.00	14,747.00	3.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(367,579.00)	(397,984.00)	0.00	(383,237.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,138,482.00)	(4,408,870.08)	(3,486,174.69)	(4,529,748.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,050,204.23	9,050,204.23		9,050,204.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,050,204.23	9,050,204.23		9,050,204.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,050,204.23	9,050,204.23		9,050,204.23		
2) Ending Balance, June 30 (E + F1e)			5,911,722.23	4,641,334.15		4,520,456.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,786,942.25	1,215,807.10		1,240,704.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,379,364.22	0.00		2,082,578.53		
2014-15 Excess Property Taxes	0000	9780	1,035,020.00					
Possible Salary Settlements	0000	9780	340,000.00					
	0000	9780	0.00					
Lottery Carry Over	1100	9780	4,344.22					
	0000	9780		0.00				
2014-15 Excess Property Taxes (2nd li	0000	9780				2,082,038.00		
Reserved for Lottery Carryover	1100	9780				540.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	1,275,671.00		1,197,173.28		
Unassigned/Unappropriated Amount		9790	1,745,415.76	2,149,856.05		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	809,691.00	816,785.00	168,335.00	816,785.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	43,600.00	44,158.00	22,079.00	44,158.00	0.00	0.0%
State Aid - Prior Years		8019	600.00	600.00	0.00	600.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,865.00	134,340.00	68,182.68	134,340.00	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	17,205,360.00	17,729,233.00	10,253,173.76	17,729,233.00	0.00	0.0%
Unsecured Roll Taxes		8042	437,267.00	441,926.00	425,631.43	441,926.00	0.00	0.0%
Prior Years' Taxes		8043	(41,731.00)	(36,945.00)	(7,035.55)	(36,945.00)	0.00	0.0%
Supplemental Taxes		8044	226,674.00	299,884.00	156,035.88	299,884.00	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	37,565.00	43,452.00	24,058.61	43,452.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(166.65)	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,853,891.00	19,473,433.00	11,110,294.16	19,473,433.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(8,915,184.00)	(9,293,968.00)	(4,646,440.00)	(9,292,880.00)	1,088.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,938,707.00	10,179,465.00	6,463,854.16	10,180,553.00	1,088.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	47,070.00	47,070.00	0.00	45,967.00	(1,103.00)	-2.3%
Special Education Discretionary Grants		8182	551,278.00	534,801.00	32,763.69	536,433.00	1,632.00	0.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	178,288.00	203,769.00	0.00	185,044.00	(18,725.00)	-9.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,013,702.00	1,123,191.00	654,447.00	1,120,733.00	(2,458.00)	-0.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	115,068.00	158,863.00	32,913.00	158,863.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	16,020.00	15,837.00	4,697.00	15,837.00	0.00	0.0%

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NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	16,950.00	17,700.00	23,505.53	17,700.00	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	2,924.00	34,031.00	34,112.00	34,031.00	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	690,651.00	511,430.00	249,648.63	511,430.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,631,951.00	2,646,692.00	1,032,086.85	2,626,038.00	(20,654.00)	-0.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	721,910.00	734,854.67	0.00	803,982.00	69,127.33	9.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	519,747.00	519,747.00	410,943.00	519,747.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	71,289.00	71,289.00	71,289.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	35,518.00	36,461.00	21,150.15	36,461.00	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	37,500.00	84,351.00	0.00	84,351.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	55,497.00	55,497.00	0.00	55,497.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	682,164.00	688,007.00	46,746.23	708,758.00	20,751.00	3.0%
TOTAL, OTHER STATE REVENUE			2,052,336.00	2,190,206.67	550,128.38	2,280,085.00	89,878.33	4.1%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	150,000.00	159,239.00	158,852.19	159,239.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	4,565.00	4,565.00	4,565.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	1,499.00	3,149.00	3,149.00	New
All Other Sales		8639	28,000.00	28,000.00	29.34	28,000.00	0.00	0.0%
Leases and Rentals		8650	61,486.00	88,797.00	5,557.00	88,797.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	9,596.58	13,498.00	8,498.00	170.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	449,424.00	665,990.00	239,232.60	595,416.00	(70,574.00)	-10.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,118,376.00	1,149,879.00	271,005.30	1,044,354.00	(105,525.00)	-9.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	637,293.00	697,046.92	236,577.49	847,881.08	150,834.16	21.6%
Tuition		8710	3,651,213.00	3,651,213.00	(44,575.00)	3,779,116.00	127,903.00	3.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,100,792.00	6,445,164.92	882,339.50	6,564,015.08	118,850.16	1.8%
TOTAL, REVENUES			20,723,786.00	21,461,528.59	8,928,408.89	21,650,691.08	189,162.49	0.9%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,536,771.00	2,603,923.00	1,367,340.27	2,702,333.00	(98,410.00)	-3.8%
Certificated Pupil Support Salaries		1200	230,927.00	253,963.00	143,580.23	279,945.00	(25,982.00)	-10.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,672,836.00	1,593,899.00	978,148.93	1,675,223.00	(81,324.00)	-5.1%
Other Certificated Salaries		1900	657,968.00	648,232.00	326,669.96	626,304.00	21,928.00	3.4%
TOTAL, CERTIFICATED SALARIES			5,098,502.00	5,100,017.00	2,815,739.39	5,283,805.00	(183,788.00)	-3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	586,654.00	674,181.00	328,898.69	638,180.00	36,001.00	5.3%
Classified Support Salaries		2200	705,879.00	745,700.00	428,634.88	762,414.00	(16,714.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,414,491.00	1,319,067.00	801,141.99	1,372,710.00	(53,643.00)	-4.1%
Clerical, Technical and Office Salaries		2400	2,215,982.00	2,197,737.00	1,235,543.13	2,145,111.00	52,626.00	2.4%
Other Classified Salaries		2900	879,993.00	953,442.00	482,205.36	976,161.00	(22,719.00)	-2.4%
TOTAL, CLASSIFIED SALARIES			5,802,999.00	5,890,127.00	3,276,424.05	5,894,576.00	(4,449.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	394,435.00	434,722.00	232,420.31	429,877.00	4,845.00	1.1%
PERS		3201-3202	703,927.00	686,667.00	385,690.86	700,072.00	(13,405.00)	-2.0%
OASDI/Medicare/Alternative		3301-3302	158,281.00	158,242.00	84,369.21	158,222.00	20.00	0.0%
Health and Welfare Benefits		3401-3402	1,608,752.00	1,536,186.00	751,231.29	1,572,396.00	(36,210.00)	-2.4%
Unemployment Insurance		3501-3502	11,599.00	11,571.00	3,781.02	11,540.00	31.00	0.3%
Workers' Compensation		3601-3602	424,983.00	438,375.00	233,735.49	445,920.00	(7,545.00)	-1.7%
OPEB, Allocated		3701-3702	679,502.00	686,736.00	257,889.76	625,311.00	61,425.00	8.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,981,479.00	3,952,499.00	1,949,117.94	3,943,338.00	9,161.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	46,830.00	75,191.00	42,736.37	79,191.00	(4,000.00)	-5.3%
Books and Other Reference Materials		4200	200.00	200.00	121.92	200.00	0.00	0.0%
Materials and Supplies		4300	573,958.00	848,199.54	415,715.01	881,382.87	(33,183.33)	-3.9%
Noncapitalized Equipment		4400	99,775.00	281,959.13	65,311.67	255,747.57	26,211.56	9.3%
Food		4700	65,000.00	65,000.00	4,708.15	55,000.00	10,000.00	15.4%
TOTAL, BOOKS AND SUPPLIES			785,763.00	1,270,549.67	528,593.12	1,271,521.44	(971.77)	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	773,212.00	755,803.00	379,778.00	773,212.00	(17,409.00)	-2.3%
Travel and Conferences		5200	433,623.00	469,731.00	196,173.24	507,095.00	(37,364.00)	-8.0%
Dues and Memberships		5300	55,015.00	61,672.00	68,606.60	75,222.00	(13,550.00)	-22.0%
Insurance		5400-5450	48,927.00	50,727.00	49,792.07	50,727.00	0.00	0.0%
Operations and Housekeeping Services		5500	320,000.00	334,860.00	173,539.26	329,710.00	5,150.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	267,006.00	321,362.00	217,432.86	351,663.00	(30,301.00)	-9.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,626.00)	(2,626.00)	(1,773.35)	(2,626.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,931,911.00	2,916,241.00	768,694.82	2,961,126.64	(44,885.64)	-1.5%
Communications		5900	118,935.00	125,029.00	66,518.99	149,001.00	(23,972.00)	-19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,946,003.00	5,032,799.00	1,918,762.49	5,195,130.64	(162,331.64)	-3.2%

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CAPITAL OUTLAY								
Land		6100	0.00	50,000.00	0.00	50,000.00	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	55,497.00	244,452.00	190,992.53	264,952.00	(20,500.00)	-8.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	197,600.00	191,308.00	23,182.13	168,058.00	23,250.00	12.2%
Equipment Replacement		6500	70,000.00	88,000.00	85,404.96	88,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			323,097.00	573,760.00	299,579.62	571,010.00	2,750.00	0.5%
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	178,288.00	203,769.00	0.00	185,044.00	18,725.00	9.2%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,461,660.00	3,530,067.00	1,635,404.63	3,530,697.00	(630.00)	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,660,948.00	3,754,836.00	1,635,404.63	3,736,741.00	18,095.00	0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(104,102.00)	(102,173.00)	(9,037.66)	(98,920.00)	(3,253.00)	3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(104,102.00)	(102,173.00)	(9,037.66)	(98,920.00)	(3,253.00)	3.2%
TOTAL, EXPENDITURES			23,494,689.00	25,472,414.67	12,414,583.58	25,797,202.08	(324,787.41)	-1.3%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	348,579.00	378,984.00	0.00	364,237.00	14,747.00	3.9%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			408,579.00	438,984.00	0.00	424,237.00	14,747.00	3.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(367,579.00)	(397,984.00)	0.00	(383,237.00)	(14,747.00)	-3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,463,183.00	9,763,498.00	6,463,854.16	9,763,498.00	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	41,588.00	112,877.00	96,386.98	114,602.00	1,725.00	1.5%
4) Other Local Revenue		8600-8799	2,078,245.00	2,253,284.00	664,727.16	2,244,445.00	(8,839.00)	-0.4%
5) TOTAL, REVENUES			11,583,016.00	12,129,659.00	7,224,968.30	12,122,545.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,179,381.00	2,146,493.00	1,284,373.85	2,316,325.00	(169,832.00)	-7.9%
2) Classified Salaries		2000-2999	3,516,517.00	3,606,756.00	2,050,329.22	3,609,053.00	(2,297.00)	-0.1%
3) Employee Benefits		3000-3999	1,963,810.00	1,884,135.00	1,080,828.90	1,949,006.00	(64,871.00)	-3.4%
4) Books and Supplies		4000-4999	519,407.00	629,885.00	258,446.96	612,769.44	17,115.56	2.7%
5) Services and Other Operating Expenditures		5000-5999	2,007,844.00	2,137,643.00	1,071,900.64	2,170,444.56	(32,801.56)	-1.5%
6) Capital Outlay		6000-6999	207,600.00	225,600.00	108,587.09	191,400.00	34,200.00	15.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,461,660.00	3,530,067.00	1,634,799.50	3,530,067.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(742,976.00)	(854,757.00)	(16,672.86)	(854,120.00)	(637.00)	0.1%
9) TOTAL, EXPENDITURES			13,113,243.00	13,305,822.00	7,472,593.30	13,524,945.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,530,227.00)	(1,176,163.00)	(247,625.00)	(1,402,400.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
b) Transfers Out		7600-7629	348,579.00	378,984.00	0.00	364,237.00	14,747.00	3.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(799,216.00)	(822,127.08)	(4,864.87)	(756,412.32)	65,714.76	-8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,106,795.00)	(1,160,111.08)	(4,864.87)	(1,079,649.32)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,637,022.00)	(2,336,274.08)	(252,489.87)	(2,482,049.32)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,761,802.57	5,761,802.57		5,761,802.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,761,802.57	5,761,802.57		5,761,802.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,761,802.57	5,761,802.57		5,761,802.57		
2) Ending Balance, June 30 (E + F1e)			3,124,780.57	3,425,528.49		3,279,753.25		
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	1,379,364.22	0.00		2,082,578.53		
2014-15 Excess Property Taxes	0000	9780	1,035,020.00					
Possible Salary Settlements	0000	9780	340,000.00					
	0000	9780	0.00					
Lottery Carry Over	1100	9780	4,344.22					
	0000	9780		0.00				
2014-15 Excess Property Taxes (2nd li	0000	9780				2,082,038.00		
Reserved for Lottery Carryover	1100	9780				540.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	1,275,671.00		1,197,173.28		
Unassigned/Unappropriated Amount		9790	1,745,416.35	2,149,857.49		1.44		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	809,691.00	816,785.00	168,335.00	816,785.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	43,600.00	44,158.00	22,079.00	44,158.00	0.00	0.0%
State Aid - Prior Years		8019	600.00	600.00	0.00	600.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,865.00	134,340.00	68,182.68	134,340.00	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	17,205,360.00	17,729,233.00	10,253,173.76	17,729,233.00	0.00	0.0%
Unsecured Roll Taxes		8042	437,267.00	441,926.00	425,631.43	441,926.00	0.00	0.0%
Prior Years' Taxes		8043	(41,731.00)	(36,945.00)	(7,035.55)	(36,945.00)	0.00	0.0%
Supplemental Taxes		8044	226,674.00	299,884.00	156,035.88	299,884.00	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	37,565.00	43,452.00	24,058.61	43,452.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(166.65)	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,853,891.00	19,473,433.00	11,110,294.16	19,473,433.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,390,708.00)	(9,709,935.00)	(4,646,440.00)	(9,709,935.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,463,183.00	9,763,498.00	6,463,854.16	9,763,498.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 4204, 5510							
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	71,289.00	71,289.00	71,289.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,688.00	28,688.00	13,376.75	28,688.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	12,900.00	12,900.00	11,721.23	14,625.00	1,725.00	13.4%
TOTAL, OTHER STATE REVENUE			41,588.00	112,877.00	96,386.98	114,602.00	1,725.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	150,000.00	159,239.00	158,852.19	159,239.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	4,565.00	4,565.00	4,565.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	1,499.00	3,149.00	3,149.00	New
All Other Sales		8639	28,000.00	28,000.00	29.34	28,000.00	0.00	0.0%
Leases and Rentals		8650	61,486.00	88,797.00	5,557.00	88,797.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	9,596.58	13,498.00	8,498.00	170.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	255,699.00	306,825.00	66,848.14	306,825.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,118,376.00	1,149,879.00	271,005.30	1,044,354.00	(105,525.00)	-9.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	459,684.00	515,544.00	146,774.61	596,018.00	80,474.00	15.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,078,245.00	2,253,284.00	664,727.16	2,244,445.00	(8,839.00)	-0.4%
TOTAL, REVENUES			11,583,016.00	12,129,659.00	7,224,968.30	12,122,545.00	(7,114.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	997,716.00	971,724.00	512,762.21	1,035,052.00	(63,328.00)	-6.5%
Certificated Pupil Support Salaries		1200	38,394.00	79,185.00	60,791.19	110,280.00	(31,095.00)	-39.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,048,911.00	1,079,083.00	700,425.67	1,143,242.00	(64,159.00)	-5.9%
Other Certificated Salaries		1900	94,360.00	16,501.00	10,394.78	27,751.00	(11,250.00)	-68.2%
TOTAL, CERTIFICATED SALARIES			2,179,381.00	2,146,493.00	1,284,373.85	2,316,325.00	(169,832.00)	-7.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	88,686.00	89,493.00	49,231.19	90,531.00	(1,038.00)	-1.2%
Classified Support Salaries		2200	267,980.00	281,974.00	150,886.10	283,707.00	(1,733.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	1,243,400.00	1,142,965.00	694,748.85	1,196,518.00	(53,553.00)	-4.7%
Clerical, Technical and Office Salaries		2400	1,677,267.00	1,771,503.00	989,890.92	1,717,278.00	54,225.00	3.1%
Other Classified Salaries		2900	239,184.00	320,821.00	165,572.16	321,019.00	(198.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			3,516,517.00	3,606,756.00	2,050,329.22	3,609,053.00	(2,297.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	172,598.00	184,299.00	106,334.80	182,366.00	1,933.00	1.0%
PERS		3201-3202	445,396.00	411,470.00	243,361.69	427,398.00	(15,928.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	83,811.00	79,867.00	45,710.70	82,567.00	(2,700.00)	-3.4%
Health and Welfare Benefits		3401-3402	819,395.00	757,930.00	403,135.80	793,987.00	(36,057.00)	-4.8%
Unemployment Insurance		3501-3502	8,811.00	8,735.00	2,496.79	8,818.00	(83.00)	-1.0%
Workers' Compensation		3601-3602	225,384.00	226,441.00	128,131.92	235,513.00	(9,072.00)	-4.0%
OPEB, Allocated		3701-3702	208,415.00	215,393.00	151,657.20	218,357.00	(2,964.00)	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,963,810.00	1,884,135.00	1,080,828.90	1,949,006.00	(64,871.00)	-3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,500.00	2,267.34	3,000.00	(1,500.00)	-100.0%
Books and Other Reference Materials		4200	200.00	200.00	121.92	200.00	0.00	0.0%
Materials and Supplies		4300	410,207.00	525,085.00	233,170.58	525,231.00	(146.00)	0.0%
Noncapitalized Equipment		4400	44,000.00	38,100.00	18,178.97	29,338.44	8,761.56	23.0%
Food		4700	65,000.00	65,000.00	4,708.15	55,000.00	10,000.00	15.4%
TOTAL, BOOKS AND SUPPLIES			519,407.00	629,885.00	258,446.96	612,769.44	17,115.56	2.7%
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	156,510.00	141,978.00	92,901.89	173,023.00	(31,045.00)	-21.9%
Dues and Memberships		5300	51,065.00	57,702.00	50,611.60	55,752.00	1,950.00	3.4%
Insurance		5400-5450	46,564.00	46,564.00	45,686.59	46,564.00	0.00	0.0%
Operations and Housekeeping Services		5500	219,500.00	232,860.00	129,592.48	227,710.00	5,150.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	147,930.00	154,096.00	104,254.55	155,096.00	(1,000.00)	-0.6%
Transfers of Direct Costs		5710	(20,327.00)	(29,926.00)	(5,384.12)	(32,884.00)	2,958.00	-9.9%
Transfers of Direct Costs - Interfund		5750	(2,626.00)	(2,626.00)	(1,773.35)	(2,626.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,309,462.00	1,434,275.00	598,315.02	1,429,323.56	4,951.44	0.3%
Communications		5900	99,766.00	102,720.00	57,695.98	118,486.00	(15,766.00)	-15.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,007,844.00	2,137,643.00	1,071,900.64	2,170,444.56	(32,801.56)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	137,600.00	137,600.00	23,182.13	103,400.00	34,200.00	24.9%
Equipment Replacement		6500	70,000.00	88,000.00	85,404.96	88,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			207,600.00	225,600.00	108,587.09	191,400.00	34,200.00	15.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,461,660.00	3,530,067.00	1,634,799.50	3,530,067.00	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)			3,461,660.00	3,530,067.00	1,634,799.50	3,530,067.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(638,874.00)	(752,584.00)	(7,635.20)	(755,200.00)	2,616.00	-0.3%
Transfers of Indirect Costs - Interfund		7350	(104,102.00)	(102,173.00)	(9,037.66)	(98,920.00)	(3,253.00)	3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(742,976.00)	(854,757.00)	(16,672.86)	(854,120.00)	(637.00)	0.1%
TOTAL, EXPENDITURES			13,113,243.00	13,305,822.00	7,472,593.30	13,524,945.00	(219,123.00)	-1.6%

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	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	348,579.00	378,984.00	0.00	364,237.00	14,747.00	3.9%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			348,579.00	378,984.00	0.00	364,237.00	14,747.00	3.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		8961	0.00	0.00	0.00	0.00	0.00	0.0%
County School Bldg Aid								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(799,216.00)	(822,127.08)	(4,864.87)	(756,412.32)	65,714.76	-8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(799,216.00)	(822,127.08)	(4,864.87)	(756,412.32)	65,714.76	-8.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,106,795.00)	(1,160,111.08)	(4,864.87)	(1,079,649.32)	80,461.76	-6.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	475,524.00	415,967.00	0.00	417,055.00	1,088.00	0.3%
2) Federal Revenue		8100-8299	2,631,951.00	2,646,692.00	1,032,086.85	2,626,038.00	(20,654.00)	-0.8%
3) Other State Revenue		8300-8599	2,010,748.00	2,077,329.67	453,741.40	2,165,483.00	88,153.33	4.2%
4) Other Local Revenue		8600-8799	4,022,547.00	4,191,880.92	217,612.34	4,319,570.08	127,689.16	3.0%
5) TOTAL, REVENUES			9,140,770.00	9,331,869.59	1,703,440.59	9,528,148.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,919,121.00	2,953,524.00	1,531,365.54	2,967,480.00	(13,956.00)	-0.5%
2) Classified Salaries		2000-2999	2,286,482.00	2,283,371.00	1,226,094.83	2,285,523.00	(2,152.00)	-0.1%
3) Employee Benefits		3000-3999	2,017,669.00	2,068,364.00	868,289.04	1,994,332.00	74,032.00	3.6%
4) Books and Supplies		4000-4999	266,356.00	640,664.67	270,146.16	658,752.00	(18,087.33)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	1,938,159.00	2,895,156.00	846,861.85	3,024,686.08	(129,530.08)	-4.5%
6) Capital Outlay		6000-6999	115,497.00	348,160.00	190,992.53	379,610.00	(31,450.00)	-9.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	199,288.00	224,769.00	605.13	206,674.00	18,095.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	638,874.00	752,584.00	7,635.20	755,200.00	(2,616.00)	-0.3%
9) TOTAL, EXPENDITURES			10,381,446.00	12,166,592.67	4,941,990.28	12,272,257.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,240,676.00)	(2,834,723.08)	(3,238,549.69)	(2,744,111.00)		
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	799,216.00	822,127.08	4,864.87	756,412.32	(65,714.76)	-8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			799,216.00	822,127.08	4,864.87	696,412.32		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(501,460.00)	(2,072,596.00)	(3,233,684.82)	(2,047,698.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,288,401.66	3,288,401.66		3,288,401.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,288,401.66	3,288,401.66		3,288,401.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,288,401.66	3,288,401.66		3,288,401.66		
2) Ending Balance, June 30 (E + F1e)			2,786,941.66	1,215,805.66		1,240,702.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,786,942.25	1,215,807.10		1,240,704.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.59)	(1.44)		(1.44)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	475,524.00	415,967.00	0.00	417,055.00	1,088.00	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			475,524.00	415,967.00	0.00	417,055.00	1,088.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	47,070.00	47,070.00	0.00	45,967.00	(1,103.00)	-2.3%
Special Education Discretionary Grants		8182	551,278.00	534,801.00	32,763.69	536,433.00	1,632.00	0.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	178,288.00	203,769.00	0.00	185,044.00	(18,725.00)	-9.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,013,702.00	1,123,191.00	654,447.00	1,120,733.00	(2,458.00)	-0.2%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	115,068.00	158,863.00	32,913.00	158,863.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	16,020.00	15,837.00	4,697.00	15,837.00	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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	16,950.00	17,700.00	23,505.53	17,700.00	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	2,924.00	34,031.00	34,112.00	34,031.00	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	690,651.00	511,430.00	249,648.63	511,430.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,631,951.00	2,646,692.00	1,032,086.85	2,626,038.00	(20,654.00)	-0.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	721,910.00	734,854.67	0.00	803,982.00	69,127.33	9.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	519,747.00	519,747.00	410,943.00	519,747.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,830.00	7,773.00	7,773.40	7,773.00	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	37,500.00	84,351.00	0.00	84,351.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	55,497.00	55,497.00	0.00	55,497.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	669,284.00	675,107.00	35,025.00	694,133.00	19,026.00	2.8%
TOTAL, OTHER STATE REVENUE			2,010,748.00	2,077,329.67	453,741.40	2,165,483.00	88,153.33	4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	193,725.00	359,165.00	172,384.46	288,591.00	(70,574.00)	-19.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	177,609.00	181,502.92	89,802.88	251,863.08	70,360.16	38.8%
Tuition		8710	3,651,213.00	3,651,213.00	(44,575.00)	3,779,116.00	127,903.00	3.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,022,547.00	4,191,880.92	217,612.34	4,319,570.08	127,689.16	3.0%
TOTAL, REVENUES			9,140,770.00	9,331,869.59	1,703,440.59	9,528,146.08	196,276.49	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,539,055.00	1,632,199.00	854,578.06	1,667,281.00	(35,082.00)	-2.1%
Certificated Pupil Support Salaries		1200	192,533.00	174,778.00	82,789.04	169,665.00	5,113.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	623,925.00	514,816.00	277,723.26	531,981.00	(17,165.00)	-3.3%
Other Certificated Salaries		1900	563,608.00	631,731.00	316,275.18	598,553.00	33,178.00	5.3%
TOTAL, CERTIFICATED SALARIES			2,919,121.00	2,953,524.00	1,531,365.54	2,967,480.00	(13,956.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	497,968.00	584,688.00	279,667.50	547,649.00	37,039.00	6.3%
Classified Support Salaries		2200	437,899.00	463,726.00	277,748.78	478,707.00	(14,981.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	171,091.00	176,102.00	106,393.14	176,192.00	(90.00)	-0.1%
Clerical, Technical and Office Salaries		2400	538,715.00	426,234.00	245,652.21	427,833.00	(1,599.00)	-0.4%
Other Classified Salaries		2900	640,809.00	632,621.00	316,633.20	655,142.00	(22,521.00)	-3.6%
TOTAL, CLASSIFIED SALARIES			2,286,482.00	2,283,371.00	1,226,094.83	2,285,523.00	(2,152.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	221,837.00	250,423.00	126,085.51	247,511.00	2,912.00	1.2%
PERS		3201-3202	258,531.00	275,197.00	142,329.17	272,674.00	2,523.00	0.9%
OASDI/Medicare/Alternative		3301-3302	74,470.00	78,375.00	38,658.51	75,655.00	2,720.00	3.5%
Health and Welfare Benefits		3401-3402	789,357.00	778,256.00	348,095.49	778,409.00	(153.00)	0.0%
Unemployment Insurance		3501-3502	2,788.00	2,836.00	1,284.23	2,722.00	114.00	4.0%
Workers' Compensation		3601-3602	199,599.00	211,934.00	105,603.57	210,407.00	1,527.00	0.7%
OPEB, Allocated		3701-3702	471,087.00	471,343.00	106,232.56	406,954.00	64,389.00	13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,017,669.00	2,068,364.00	868,289.04	1,994,332.00	74,032.00	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	46,830.00	73,691.00	40,469.03	76,191.00	(2,500.00)	-3.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	163,751.00	323,114.54	182,544.43	356,151.87	(33,037.33)	-10.2%
Noncapitalized Equipment		4400	55,775.00	243,859.13	47,132.70	226,409.13	17,450.00	7.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			266,356.00	640,664.67	270,146.16	658,752.00	(18,087.33)	-2.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	773,212.00	755,803.00	379,778.00	773,212.00	(17,409.00)	-2.3%
Travel and Conferences		5200	277,113.00	327,753.00	103,271.35	334,072.00	(6,319.00)	-1.9%
Dues and Memberships		5300	3,950.00	3,970.00	17,995.00	19,470.00	(15,500.00)	-390.4%
Insurance		5400-5450	2,363.00	4,163.00	4,105.48	4,163.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,500.00	102,000.00	43,946.78	102,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,076.00	167,266.00	113,178.31	196,567.00	(29,301.00)	-17.5%
Transfers of Direct Costs		5710	20,327.00	29,926.00	5,384.12	32,884.00	(2,958.00)	-9.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	622,449.00	1,481,966.00	170,379.80	1,531,803.08	(49,837.08)	-3.4%
Communications		5900	19,169.00	22,309.00	8,823.01	30,515.00	(8,206.00)	-36.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,938,159.00	2,895,156.00	846,861.85	3,024,686.08	(129,530.08)	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	50,000.00	0.00	50,000.00	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	55,497.00	244,452.00	190,992.53	264,952.00	(20,500.00)	-8.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,000.00	53,708.00	0.00	64,658.00	(10,950.00)	-20.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			115,497.00	348,160.00	190,992.53	379,610.00	(31,450.00)	-9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	178,288.00	203,769.00	0.00	185,044.00	18,725.00	9.2%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	605.13	630.00	(630.00)	New
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			199,288.00	224,769.00	605.13	206,674.00	18,095.00	8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	638,874.00	752,584.00	7,635.20	755,200.00	(2,616.00)	-0.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			638,874.00	752,584.00	7,635.20	755,200.00	(2,616.00)	-0.3%
TOTAL, EXPENDITURES			10,381,446.00	12,166,592.67	4,941,990.28	12,272,257.08	(105,664.41)	-0.9%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	799,216.00	822,127.08	4,864.87	756,412.32	(65,714.76)	-8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			799,216.00	822,127.08	4,864.87	756,412.32	(65,714.76)	-8.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			739,216.00	762,127.08	4,864.87	696,412.32	65,714.76	-8.6%

Resource	Description	2014-15 Projected Year Totals
5810	Other Restricted Federal	0.07
6300	Lottery: Instructional Materials	942.66
6500	Special Education	198,120.41
6512	Special Ed: Mental Health Services	13,252.99
9010	Other Restricted Local	1,028,388.29
Total, Restricted Balance		<u>1,240,704.42</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	25.00	25.00	31.40	31.00	6.00	24%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	193.00	193.00	148.10	148.00	(45.00)	-23%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	218.00	218.00	179.50	179.00	(39.00)	-18%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	50.00	50.00	50.00	45.00	(5.00)	-10%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	9.32	9.32	9.32	9.32	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	59.32	59.32	59.32	54.32	(5.00)	-8%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	277.32	277.32	238.82	233.32	(44.00)	-16%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	32,636.64	32,636.64	32,934.83	32,934.83	298.19	1%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		4,770,014.00	3,451,398.00	4,146,065.00	4,159,050.00	3,659,407.00	3,033,380.00	13,090,036.00	4,800,978.00
B. RECEIPTS									
LOFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		(240,059.00)	40,839.00	84,551.00	73,511.00	73,511.00	84,550.00	73,511.00	283,601.00
Miscellaneous Funds		0.00	42,120.00	25,827.00	1,691,474.00	947,735.00	8,276,001.00	(63,278.00)	234,126.00
Federal Revenue		211,462.00	10,407.00	0.00	0.00	0.00	0.00	(4,646,440.00)	(2,249,871.00)
Other State Revenue		135,297.00	1,519,411.00	640,090.00	41,172.00	223,152.00	(146,287.00)	52,090.00	88,427.00
Other Local Revenue		21,620.00	1,519,411.00	112,018.00	(960,955.00)	(370,720.00)	55,311.00	59,766.00	142,265.00
Interfund Transfers In			208,589.00	33,069.00	144,967.00	139,889.00	264,210.00	69,994.00	142,340.00
All Other Financing Sources									1,476.00
TOTAL RECEIPTS		128,320.00	1,821,366.00	895,555.00	990,169.00	1,013,567.00	8,533,785.00	(4,454,357.00)	(1,357,636.00)
C. DISBURSEMENTS									
Certificated Salaries		291,397.00	249,412.00	447,694.00	451,115.00	459,183.00	15,867.00	901,071.00	505,141.00
Classified Salaries		382,043.00	393,024.00	505,424.00	497,432.00	496,636.00	515,263.00	486,602.00	475,983.00
Employee Benefits		154,612.00	150,172.00	329,021.00	249,247.00	435,467.00	257,921.00	372,676.00	471,521.00
Books and Supplies		39,527.00	134,785.00	107,742.00	18,362.00	61,318.00	99,708.00	67,151.00	136,091.00
Services		195,259.00	218,576.00	295,394.00	296,293.00	173,951.00	183,639.00	555,653.00	845,370.00
Capital Outlay		66,991.00	84,488.00	25,662.00	37,894.00	37,310.00	28,834.00	18,401.00	70,035.00
Other Outgo			(13,292.00)	13,392.00			(8,533.00)	1,634,800.00	207,809.00
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		1,129,829.00	1,217,165.00	1,724,329.00	1,550,343.00	1,663,865.00	1,092,699.00	4,036,354.00	2,711,950.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable		177,203.00	743,306.00	768,500.00	107,543.00	(71,073.00)	2,623,244.00	(76,828.00)	17,843,323.00
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL	0.00	177,203.00	743,306.00	768,500.00	107,543.00	(71,073.00)	2,623,244.00	(76,828.00)	17,843,323.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds		494,310.00	652,840.00	(73,259.00)	47,012.00	(95,344.00)	7,674.00	(278,481.00)	2,348,944.00
Current Loans		0.00							
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL	0.00	494,310.00	652,840.00	(73,259.00)	47,012.00	(95,344.00)	7,674.00	(278,481.00)	2,348,944.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS	0.00	(317,107.00)	90,486.00	841,759.00	60,531.00	24,271.00	2,615,570.00	201,653.00	15,494,379.00
E. NET INCREASE/DECREASE (B - C + D)		(1,318,616.00)	694,667.00	12,985.00	(499,643.00)	(626,027.00)	10,056,656.00	(8,289,058.00)	11,424,793.00
F. ENDING CASH (A + E)		3,451,398.00	4,146,065.00	4,159,050.00	3,659,407.00	3,033,380.00	13,090,036.00	4,800,978.00	16,225,771.00
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)	JANUARY								
A. BEGINNING CASH		16,225,771.00	16,517,615.00	11,878,007.00	3,450,535.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	276,165.00	145,269.00	0.00	(33,996.00)		0.00	861,453.00	861,543.00
Property Taxes	8020-8079	1,538,058.00	5,320,360.00	96,790.00	502,772.00		0.00	18,611,985.00	18,611,890.00
Miscellaneous Funds	8080-8099	(25,938.00)	(976,432.00)	(1,255,138.00)	(139,060.00)		0.00	(9,292,879.00)	(9,292,880.00)
Federal Revenue	8100-8299	303,567.00	160,863.00	262,657.00	778,436.00		2.00	2,626,038.00	2,626,038.00
Other State Revenue	8300-8599	901,881.00	249,885.00	186,113.00	249,811.00		2.00	2,280,085.00	2,280,085.00
Other Local Revenue	8600-8799	324,596.00	1,161,642.00	979,311.00	3,073,786.00		2.00	6,564,015.00	6,564,015.00
Interfund Transfers In	8910-8929				39,524.00		0.00	41,000.00	41,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,318,329.00	6,061,587.00	2,697,733.00	4,471,273.00	0.00	6.00	21,691,697.00	21,691,691.08
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	481,165.00	462,863.00	466,986.00	551,911.00		0.00	5,283,805.00	5,283,805.00
Classified Salaries	2000-2999	479,405.00	467,400.00	554,898.00	640,486.00		0.00	5,894,576.00	5,894,576.00
Employee Benefits	3000-3999	469,991.00	489,770.00	473,508.00	89,430.00		0.00	3,943,336.00	3,943,336.00
Books and Supplies	4000-4999	139,539.00	82,030.00	134,679.00	250,590.00		0.00	1,271,522.00	1,271,521.44
Services	5000-5999	441,623.00	285,273.00	284,877.00	1,419,224.00		0.00	5,195,132.00	5,195,130.64
Capital Outlay	6000-6599	36,586.00	23,633.00	23,600.00	117,575.00		0.00	571,009.00	571,010.00
Other Outgo	7000-7499	15,629.00	368,094.00	732,985.00	686,937.00	0.00	0.00	3,637,821.00	3,637,821.00
Interfund Transfers Out	7600-7629		30,836.00	8,771.00	384,631.00		0.00	424,236.00	424,237.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,063,938.00	2,209,899.00	2,680,304.00	4,140,784.00	0.00	0.00	26,221,439.00	26,221,439.08
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(887,054.00)	(9,648,983.00)	(6,839,508.00)	(4,948,212.00)		0.00	(208,539.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(887,054.00)	(9,648,983.00)	(6,839,508.00)	(4,948,212.00)	0.00	0.00	(208,539.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	75,493.00	(1,157,687.00)	(822,607.00)	(1,277,562.00)		0.00	(78,667.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690	75,493.00	(1,157,687.00)	(822,607.00)	(1,277,562.00)	0.00	0.00	(78,667.00)	
SUBTOTAL		75,493.00	(1,157,687.00)	(822,607.00)	(1,277,562.00)	0.00	0.00	(78,667.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(811,561.00)	(8,491,296.00)	(6,016,901.00)	(3,670,650.00)	0.00	0.00	(129,872.00)	
E. NET INCREASE/DECREASE (B - C + D)		291,844.00	(4,639,608.00)	(8,427,472.00)	(3,340,141.00)	0.00	6.00	(4,659,614.00)	(4,529,748.00)
F. ENDING CASH (A + E)		16,517,615.00	11,878,007.00	3,450,535.00	110,394.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								110,400.00	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County Program ADA (Form AI, Line B1e)				
Current Year (2014-15)	179.50	179.00	-0.3%	Met
1st Subsequent Year (2015-16)	179.50	164.20	-8.5%	Not Met
2nd Subsequent Year (2016-17)	179.50	150.88	-15.9%	Not Met
District Funded County Program ADA (Form AI, Line B2f)				
Current Year (2014-15)	59.32	54.32	-8.4%	Not Met
1st Subsequent Year (2015-16)	59.32	54.32	-8.4%	Not Met
2nd Subsequent Year (2016-17)	59.32	54.32	-8.4%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2014-15)	32,934.83	32,934.83	0.0%	Met
1st Subsequent Year (2015-16)	32,934.83	32,934.83	0.0%	Met
2nd Subsequent Year (2016-17)	32,934.83	32,934.83	0.0%	Met
Charter School County Program ADA (Form AI, Line C2e)				
Current Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

COMMUNITY SCHOOL ADA HAS BEEN DECLINING OVER THE LAST 3 TO 5 YEARS. CURRENT YEAR AND SUBSEQUENT FISCAL YEARS ARE BASED ON CURRENT ENROLLMENT DATA, P-1 ADA AND TREND ANALYSIS

2. CRITERION: LCFF Revenue

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

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

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

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

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

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

3. CRITERION: Salaries and Benefits

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

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

County Office Salaries and Benefits Standard Percentage Range: -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 (2014-15)	14,942,643.00	15,121,719.00	1.2%	Met
1st Subsequent Year (2015-16)	14,581,843.00	15,136,345.00	3.8%	Met
2nd Subsequent Year (2016-17)	14,678,916.38	15,479,995.00	5.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

FIRST INTERIM REFLECTED CUTS TO SALARIES AND BENEFITS THAT HAVE NOT YET BEEN IMPLEMENTED.

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 (2014-15)	2,646,692.00	2,626,038.00	-0.8%	No
1st Subsequent Year (2015-16)	2,624,423.00	2,525,000.00	-3.8%	No
2nd Subsequent Year (2016-17)	2,624,423.00	2,425,000.00	-7.6%	Yes

Explanation:
(required if Yes)

REVENUES HAVE BEEN PROJECTED TO REFLECT DECLINE IN COMMUNITY SCHOOL ADA

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	2,190,206.67	2,280,085.00	4.1%	No
1st Subsequent Year (2015-16)	2,219,914.15	2,280,520.00	2.7%	No
2nd Subsequent Year (2016-17)	2,326,373.96	2,318,633.00	-0.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	6,445,164.92	6,564,015.08	1.8%	No
1st Subsequent Year (2015-16)	6,828,284.00	7,108,194.34	4.1%	No
2nd Subsequent Year (2016-17)	7,203,284.00	7,701,180.41	6.9%	Yes

Explanation:
(required if Yes)

REVISED LOCAL REVENUES BY 8% IN EACH SUBSEQUENT FISCAL YEAR

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	1,270,549.67	1,271,521.44	0.1%	No
1st Subsequent Year (2015-16)	1,044,189.17	1,037,752.00	-0.6%	No
2nd Subsequent Year (2016-17)	931,698.77	910,000.00	-2.3%	No

Explanation:
(required if Yes)

FIRST INTERIM REFLECTED CUTS IN BOOKS AND SUPPLIES DUE TO DECREASE IN COMMUNITY SCHOOL ADA . SECOND INTERIM REFLECTS LESS DRASTIC CUTS UNTIL AN APPROVED EXPENDITURE PLAN IS IN PLACE.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	5,032,799.00	5,195,130.64	3.2%	No
1st Subsequent Year (2015-16)	4,706,048.00	4,420,769.08	-6.1%	Yes
2nd Subsequent Year (2016-17)	4,609,968.00	4,060,724.58	-11.9%	Yes

Explanation:
(required if Yes)

REDUCED EXPENDITURES IN 2016-17 TO REFLECT END OF 3 YEAR PROBATIONARY CONTRACT

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 (2014-15)	11,282,063.59	11,470,138.08	1.7%	Met
1st Subsequent Year (2015-16)	11,672,621.15	11,913,714.34	2.1%	Met
2nd Subsequent Year (2016-17)	12,154,080.96	12,444,813.41	2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2014-15)	6,303,348.67	6,466,652.08	2.6%	Met
1st Subsequent Year (2015-16)	5,750,237.17	5,458,521.08	-5.1%	Not Met
2nd Subsequent Year (2016-17)	5,541,666.77	4,970,724.58	-10.3%	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)

FIRST INTERIM REFLECTED CUTS IN BOOKS AND SUPPLIES DUE TO DECREASE IN COMMUNITY SCHOOL ADA. SECOND INTERIM REFLECTS LESS DRASTIC CUTS UNTIL AN APPROVED EXPENDITURE PLAN IS IN PLACE.

Explanation:

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

REDUCED EXPENDITURES IN 2016-17 TO REFLECT END OF 3 YEAR PROBATIONARY CONTRACT

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 as 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 5, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	134,618.22	387,052.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		375,811.00	

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 type="checkbox"/>	Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.3%	5.2%	3.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.8%	1.7%	1.2%

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

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

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

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

Yes

SAN LUIS OBISPO COUNTY SELPA

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	15,231,037.00	15,231,037.00	15,231,037.00

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 Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2014-15)	(2,482,049.32)	13,889,182.00	17.9%	Not Met
1st Subsequent Year (2015-16)	(30,789.30)	11,585,960.00	0.3%	Met
2nd Subsequent Year (2016-17)	(63,789.47)	11,778,409.50	0.5%	Met

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

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

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

Explanation:
(required if NOT met)

CURRENT PROJECTIONS REFLECT DEFICIT SPENDING IN THE CURRENT AND TWO SUBSEQUENT YEARS DUE TO CONTINUAL DECLINING ENROLLMENT IN COMMUNITY SCHOOL PROGRAMS. AN EXPENDITURE PLAN WILL BE IMPLEMENTED IN ORDER TO REDUCE COSTS IN THE TWO SUBSEQUENT YEARS.

7. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2014-15)	4,520,456.23	Met
1st Subsequent Year (2015-16)	3,444,203.49	Met
2nd Subsequent Year (2016-17)	3,186,893.32	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2014-15)	110,394.00	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$64,000 (greater of)		0	to \$5,757,999
4% or \$288,000 (greater of)		\$5,758,000	to \$14,392,999
3% or \$576,000 (greater of)		\$14,393,000	to \$64,772,000
2% or \$1,943,000 (greater of)		\$64,772,001	and over

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	26,221,439	23,365,100	23,260,271
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	26,221,439.08	23,365,100.08	23,260,270.58
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	26,221,439.08	23,365,100.08	23,260,270.58
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	786,643.17	700,953.00	697,808.12
6. Reserve Standard - by Amount (From percentage level chart above)	576,000.00	576,000.00	576,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	786,643.17	700,953.00	697,808.12

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,197,173.28	973,255.00	648,844.48
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1.44	36,783.95	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.44)	(0.46)	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. County Office's Available Reserve Amount (Lines B1 thru B7)	1,392,173.28	1,205,038.49	843,844.48
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.31%	5.16%	3.63%
County Office's Reserve Standard (Section 8A, Line 7):	786,643.17	700,953.00	697,808.12
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

BASED ON CURRENT PROJECTIONS, THE SLOCOE IS NOT ABLE TO MEET RESERVE LEVELS FOR BOTH ECONOMIC UNCERTAINTIES AND PRIOR YEAR EXCESS PROPERTY TAXES IN FISCAL YEAR 2016-17. AN EXPENDITURE PLAN TO CUT EXPENDITURES WILL BE IMPLEMENTED IN THE FOLLOWING SUBSEQUENT YEARS.

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?

Yes

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

UNSETTLED CERTIFICATED NEGOTIATIONS

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?

No

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

S3. Temporary Interfund Borrowings

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

No

- 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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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 (2014-15)	(822,127.08)	(756,412.32)	-8.0%	(65,714.76)	Not Met
1st Subsequent Year (2015-16)	(870,000.00)	(832,054.00)	-4.4%	(37,946.00)	Met
2nd Subsequent Year (2016-17)	(900,000.00)	(956,862.00)	6.3%	56,862.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2014-15)	41,000.00	41,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	41,000.00	8,800.00	-78.5%	(32,200.00)	Not Met
2nd Subsequent Year (2016-17)	41,000.00	8,800.00	-78.5%	(32,200.00)	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2014-15)	438,984.00	424,237.00	-3.4%	(14,747.00)	Met
1st Subsequent Year (2015-16)	438,984.00	431,522.00	-1.7%	(7,462.00)	Met
2nd Subsequent Year (2016-17)	438,984.00	438,952.00	0.0%	(32.00)	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. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

2014-15 CONTRIBUTIONS WERE REDUCED TO COMMUNITY SCHOOL PROGRAMS DUE TO AN INCREASE IN SPECIAL EDUCATION FUNDS. CONTRIBUTIONS WERE INCREASED TO THE RANCHO EL CHORRO PROGRAM FOR THE 2014-15 FISCAL YEAR AND TWO SUBSEQUENT YEARS.

- 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)

TRANSFERS IN WERE REDUCED IN TWO SUBSEQUENT YEARS TO REFLECT ONE-TIME FUNDS SPENT ON QCC MIGRATION

- 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, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	Varied, according to source of funds for salary		273,679

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

CHILD CARE FACILITIES FUND LOAN	7		FROM UNRESTRICTED RESOURCES OBJECT 7439	147,000
TOTAL:				420,679

Type of Commitment (continued):	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	64,616	68,420	68,420	68,420

Other Long-term Commitments (continued):

CHILD CARE FACILITIES FUND LOAN	21,000	21,000	21,000	21,000
Total Annual Payments:	85,616	89,420	89,420	89,420
Has total annual payment increased over prior year (2013-14)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

INCREASES IN COMPENSATED ABSENCES WILL BE FUNDED FROM VARIOUS UNRESTRICTED AND RESTRICTED RESOURCES BASED ON EMPLOYEES' FUNDING SOURCE.

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)

Yes

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

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

Yes

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

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
684,994.00	684,994.00
684,994.00	684,994.00
684,994.00	684,994.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

747,181.00	685,756.00
747,099.00	685,756.00
747,099.00	685,756.00

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

646,336.00	654,765.00
646,336.00	661,503.00
646,336.00	663,626.00

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

66	66
66	63
66	61

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 (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

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

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

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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	71.5	46.2	44.2	44.2

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since 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
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

34,966

6. Amount included for any tentative salary schedule increases

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

0

0

0

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,043,439	1,058,551	1,118,685
	1.4%	5.4%

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?

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
	45,000	48,210

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

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

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

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	108.6	94.2	96.2	96.2

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since 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
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

--

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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?

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	40.6	41.6	41.6	41.6

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.

n/a

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Negotiations Not Settled

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

45,208

4. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,045,570	1,139,178	1,226,435
	8.2%	7.1%

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
	32,000	35,531

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,626.00)	0.00	(98,920.00)				
Other Sources/Uses Detail					41,000.00	424,237.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,626.00	0.00	98,920.00	0.00				
Other Sources/Uses Detail					364,237.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	600.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	33,400.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	5,000.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	2,000.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,626.00	(2,626.00)	98,920.00	(98,920.00)	465,237.00	465,237.00		

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Second Interim
2014-15 Projected Totals
Technical Review Checks

San Luis Obispo County Office of Education
County

San Luis Obispo

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

**San Luis Obispo County Office of Education
2014-15 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 2014-15
- COLA increase of 1.58% in 2015-16 (see Attachment B) and 2.10% in 2015-16 (see Attachment C).
- Reduction of 14.80 ADA (10% decrease) for Community School in 2015-16 and an additional reduction of 13.32 ADA (10% decrease) in 2016-17. However, unduplicated student counts have been increased from 72% to 85 based on planned changes for obtaining student data. The changes in revenues due to declining enrollment and increase unduplicated student counts in fiscal years 2015-16 and 2016-17 is \$43,137 and (\$164,891) respectively.
- No increase or reduction projected for county-wide ADA
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status for both years and will continue to receive guaranteed minimum state aid of \$816,785.
- Projected 2% growth in property taxes for fiscal years 2015-16 & 2016-17.

Other changes to revenues include:

- Projected reduction of lottery funds, both restricted and unrestricted, as the result of declining Community School ADA in fiscal years 2015-16 and 2016-17.
- Reduction of \$22,543 in 2015-16 for one-time unrestricted mandated funding received in 2014-15.
- 5% projected increase to revenues received for county-operated special education classes in 2015-16 and 2016-17.
- Federal Revenues have been decreased in both 2015-16 & 2016-17 to reflect cuts to Title 1.
- Transfers-In have been decreased in fiscal year 2015-16 to reflect one-time expenditures for QCC software from Fund 17.
- Increase contributions to restricted programs to cover step and column and other program expenditures

The expenditure projections include the following:

- Projected Staffing will be realigned based on student/teacher ratios. Reductions to Certificated and Classified staff are projected based on current student enrollment.
- Revised Certificated salaries in fiscal years 2015-16 & 2016-17 based on current staffing changes as follows:
 - Reduced Certificated Salary in 2015-16 to reflect one-time costs in 2014-15 during transition of County Superintendent
 - Reduced Community School Certificated salaries by 2.0 FTE's.
- Revised Classified salaries in fiscal years 2015-16 & 2016-17 based on current staffing changes as follows:
 - Reduced Community School classified support salaries by 1.0 FTE in fiscal years 2015-16 & 2016-17 in the amount of \$40,000. Increased Community School Instructional support salaries by 3.0 FTE's in the amount of \$126,450.
- Decreased health and welfare benefits in 2015-16 to reflect changes to FTE's and one-time expenditures from 2014-15.
- Step and column costs are projected for both Certificated and Classified salaries but there is no budget for cost-of-living increases for salaries and benefits. Health and Welfare Expenditures have been increased to reflect legislated increases to both PERS and STRS in 2015-16 and 2016-17.
- Revisions to material and supply expenditures in object 4XXX as follows:
 - Reduction of unrestricted and restricted Lottery funds due to declining enrollment in fiscal years 2015-16 and 2016-17. Reduced expenditures in 2015-16 to reflect 2014-15 carryover expenditures in the amount of \$97,768.

- Reduced unrestricted Community School material and supply budgets by 10% to reflect decrease in ADA in fiscal years 2015-16 and 2016-17.
- Expenditures are reduced in 2015-16 for carryover funding by \$70,273 for Common Core, and \$14,232 for EIA. The restricted expenditures are projected to be reduced by the carryover amounts that are spent on one-time items.
- Revisions to Services and Other Operating Expenditures in object 5XXX as follows:
 - Services reduced in 2015-16 by \$ 226,909 to reflect decrease in county-wide Teacher Induction Program (TIP, formerly BTSA) allocations.
 - Services reduced by \$135,000 to reflect one-time penalty and judgment expenditures in 2014-15.
 - Services reduced in 2015-16 by \$111,000 to reflect reduction in probation services. An additional \$30,000 was reduced in fiscal year 2016-17.
- Reductions to unrestricted capital expenditures as follows:
 - Reduce 2015-16 for one-time 2014-15 expenses by \$18,000 for MOT vehicle.
 - Reduce 2015-16 by \$125,000 for equipment in the board room and other Information Technology Department Equipment Upgrades.
 - Reduce 2015-16 by \$50,000 for Rancho El Chorro Outdoor School capital expenses.
 - Further reductions are reflected in 2016-17 for planned capital expenditures in 2015-16.
- Expenditures in Object 7299 have been increased to reflect prior year excess property taxes budgeted in the amount of \$2,082,038 for 2015-16 and \$ 2,238,925 for 2016-17.

Current-year excess property taxes are assigned in the fund balance and returned to the County Tax Assessors in the subsequent year. Assigned excess property taxes for 2015-16 and 2016-17 are \$2,238,925 and \$2,536,330, respectively.

To be in compliance with the Criteria and Standards for Fiscal Solvency adopted by the State Board of Education, the County Office must maintain a Reserve for Economic Uncertainties of 3% in the general fund ending balance to safeguard the County Office's financial stability. However, as directed by the County Board of Education, SLOCOE must maintain a 5% reserve level. The 2014-15 Interim Report reserve levels are as follows:

2014-15	5.31%
2015-16	5.16%
2016-17	3.63%

Further expenditure reductions will be determined in order to increase 2016-17 reserve levels to 5% or above.

Enter County Code : 40

Countywide ADA : 32,934.83

County Name :

SAN LUIS OBISPO

Districts :

10

2014-15 2nd Interim with revised CS ADA and P1 Taxes (MA)

1.58%

LCFF GRANT SELECTION FOR FISCAL YEAR 2015-16**County Operations Grant****ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 71.72	30,000.00	\$ 2,151,600	
30,000 60,000	\$ 61.47	2,934.83	\$ 180,404	
60,000 140,000	\$ 51.23	-	\$ -	
140,000 "+"	\$ 40.98	-	\$ -	
				\$ 2,332,004

District Section

\$ 111,990.93	10 districts	\$ 1,119,909
---------------	--------------	--------------

Base Section

\$ 671,946.62	\$ 671,947
---------------	------------

County Operations Grant Total

\$ 4,123,860

[A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 11,493.19	133.20	\$ 1,530,893	
Supplemental (35%)	\$ 4,022.62			
Estimated ELL / FRM %	85.00%	113.22	\$ 455,441	
Concentration	35.00%	46.62	\$ 187,535	
				\$ 2,173,868

Court School Grant

Base Grant	\$ 11,493.19	31.00	\$ 356,289	
Supplemental (35%)	\$ 4,022.62			
Estimated ELL / FRM %	100.00%	31.00	\$ 124,701	
Concentration	50.00%	15.50	\$ 62,351	
				\$ 543,341

Pupil Driven Grants Total

\$ 2,717,209

[B]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ 2,238,925	
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	
Add-On to Guarantee Minimum State Aid		\$ 816,785	

[L]

[P]

[Q] = [P - O] or 0

Estimated 2015-16 LCFF Funding

\$ 7,657,854

[R] = [K + Q]

2014-15 2nd Interim with revised CS ADA and P1 Taxes (MA)

LCFF GRANT SELECTION FOR FISCAL YEAR 2015-16

LCFF Calculation	
Operations	4,123,859.92
JC/CS	2,717,209.21
Target (total of the two)	6,841,069.13
< this piece offsets to property taxes	
Guaranteed Minimum State Aid (8011)	816,785.00
< only rec'd while COE is in excess property tax status	
Total LCFF funding (80XX)	7,657,854.13

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

Monterey tax amts) ALSO INCLUDE ERAF

< in future years, this will be zero

INCREASE FROM PRIOR YEAR 372,238 2.00%

< fixed number, does not change

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

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

Taxes (8020-8089 obj)	18,984,128
Prior Yr Excess Taxes	0
Total Taxes	18,984,128
Special Education Taxes Ratio	0.521706
Special Education Taxes (8097 Obj)	9,904,133
Other Tax Revenue	9,079,994
State Aid Portion (Excess Taxes)	(2,238,925)

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

2,238,925

Total 80XX Unrestricted

Object 8011 min guarantee state aid	816,785
8021 - 8049	18,984,128
8097	(9,904,133)
Subtotal 80XX unrestricted	9,896,779
Object 8012/Resource 1400 EPA	44,158
Total 80XX Unrestricted	\$ 9,940,937

72XX Sweep of PY taxes \$

2,082,038 01-0000-0-7299-0000-9200-000-0000-9500

Enter County Code : 40

Countywide ADA : 32,934.83

County Name :

SAN LUIS OBISPO

Districts :

10

2014-15 2nd Interim with revised CS ADA and P1 Taxes (MA)

2.10%

LCFF Grant Section FOR FISCAL YEAR 2016-17

County Operations Grant**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 73.23	30,000.00	\$ 2,196,900	
30,000 60,000	\$ 62.76	2,934.83	\$ 184,190	
60,000 140,000	\$ 51.49	-	\$ -	
140,000 "+"	\$ 41.19	-	\$ -	
			\$	2,381,090

District Section

\$ 111,990.93	10 districts	\$	1,119,909
---------------	--------------	----	-----------

Base Section

\$ 671,946.62		\$	671,947
---------------	--	----	---------

County Operations Grant Total

\$	4,172,946
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[A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 11,734.55	119.88	\$ 1,406,738	
Supplemental (35%)	\$ 4,107.09			
Estimated ELL / FRM %	85.00%	101.90	\$ 418,504	
Concentration	35.00%	41.96	\$ 172,325	
			\$	1,997,567

Court School Grant

Base Grant	\$ 11,734.55	31.00	\$ 363,771	
Supplemental (35%)	\$ 4,107.09			
Estimated ELL / FRM %	100.00%	31.00	\$ 127,320	
Concentration	50.00%	15.50	\$ 63,660	
			\$	554,751

Pupil Driven Grants Total

\$	2,552,318
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[B]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ 2,536,330	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		

Guaranteed Minimum State Aid	\$	816,785	[P]
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Add-On to Guarantee Minimum State Aid

\$	816,785
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[Q] = [P - O] or 0

Estimated 2016-17 LCFF Funding

\$	7,542,049
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[R] = [K + Q]

2014-15 2nd Interim with revised CS ADA and P1 Taxes (MA)

LCFF Grant Section FOR FISCAL YEAR 2016-17

LCFF Calculation

Operations	4,172,945.85	
JC/CS	2,552,318.13	
Target (total of the two)	6,725,263.98	< this piece offsets to property taxes
Guaranteed Minimum State Aid (8011)	816,785.00	< only rec'd while COE is in excess property tax status
Total LCFF funding (80XX)	7,542,048.98	

Include BOTH SLO & Monterey Taxes (ONLY Pannual from SLO includes Monterey tax amts) ALSO INCLUDE ERAF

Taxes (8020-8089 obj)	19,363,810	
Prior Yr Excess Taxes	0	< in future years, this will be zero
Total Taxes	19,363,810	INCREASE FROM PRIOR YEAR 379,683 2.04%
Special Education Taxes Ratio	0.521706	< fixed number, does not change
Special Education Taxes (8097 Obj)	10,102,216	Enter in object 8097 has a negative revenue (credit in budget)
Other Tax Revenue	9,261,594	
State Aid Portion (Excess Taxes)	(2,536,330)	< offset to property taxes = LCFF funding (without guarantee) less other tax rev

Amount to reserve in FB for future sweep 2,536,330 (subsequent years 7XXX number)

Total 80XX Unrestricted

Object 8011 min guarantee state aid	809,691	
8021 - 8049	19,363,810	
8097	(10,102,216)	20,217,659 01CS 2C
Subtotal 80XX unrestricted	10,071,285	
Object 8012/Resource 1400 EPA	44,158	
Total 80XX Unrestricted	\$ 10,115,443	

72XX Sweep of PY taxes \$

2,238,925 01-0000-0-7299-0000-9200-000-0000-9500

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		32,934.83	0.00%	32,934.83	0.00%	32,934.83
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,180,553.00	1.82%	10,366,333.00	1.77%	10,549,347.00
2. Federal Revenues	8100-8299	2,626,038.00	-3.85%	2,525,000.00	-3.96%	2,425,000.00
3. Other State Revenues	8300-8599	2,280,085.00	0.02%	2,280,520.00	1.67%	2,318,633.00
4. Other Local Revenues	8600-8799	6,564,015.08	8.29%	7,108,194.34	8.34%	7,701,180.41
5. Other Financing Sources						
a. Transfers In	8900-8929	41,000.00	-78.54%	8,800.00	0.00%	8,800.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		21,691,691.08	2.75%	22,288,847.34	3.20%	23,002,960.41
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,283,805.00		5,049,355.00
b. Step & Column Adjustment				77,000.00		76,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(311,450.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,283,805.00	-4.44%	5,049,355.00	1.51%	5,125,355.00
2. Classified Salaries						
a. Base Salaries				5,894,576.00		6,021,819.00
b. Step & Column Adjustment				65,793.00		63,177.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				61,450.00		(25,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,894,576.00	2.16%	6,021,819.00	0.63%	6,059,996.00
3. Employee Benefits	3000-3999	3,943,338.00	3.09%	4,065,171.00	5.64%	4,294,644.00
4. Books and Supplies	4000-4999	1,271,521.44	-18.39%	1,037,752.00	-12.31%	910,000.00
5. Services and Other Operating Expenditures	5000-5999	5,195,130.64	-14.91%	4,420,769.08	-8.14%	4,060,724.58
6. Capital Outlay	6000-6999	571,010.00	-69.35%	175,000.00	-42.86%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,736,741.00	-38.75%	2,288,712.00	6.85%	2,445,599.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(98,920.00)	26.36%	(125,000.00)	40.00%	(175,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	424,237.00	1.72%	431,522.00	1.72%	438,952.00
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)		26,221,439.08	-10.89%	23,365,100.08	-0.45%	23,260,270.58
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,529,748.00)		(1,076,252.74)		(257,310.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,050,204.23		4,520,456.23		3,444,203.49
2. Ending Fund Balance (Sum lines C and D1)		4,520,456.23		3,444,203.49		3,186,893.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,240,704.42		195,240.00		1,718.84
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,082,578.53		2,238,925.00		2,536,930.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,197,173.28		973,255.00		648,844.48
2. Unassigned/Unappropriated	9790	0.00		36,783.49		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,520,456.23		3,444,203.49		3,186,893.32

Yellow-Reserve for Economic Uncertainties
Green-Current Year "Excess Property Tax"

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,197,173.28		973,255.00		648,844.48
c. Unassigned/Unappropriated	9790	1.44		36,783.95		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.44)		(0.46)		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)		1,392,173.28		1,205,038.49		843,844.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.31%		5.16%		3.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
SAN LUIS OBISPO COUNTY SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		15,231,037.00		15,231,037.00		15,231,037.00
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)		26,221,439.08		23,365,100.08		23,260,270.58
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,221,439.08		23,365,100.08		23,260,270.58
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)		26,221,439.08		23,365,100.08		23,260,270.58
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)		786,643.17		700,953.00		697,808.12
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		576,000.00		576,000.00		576,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		786,643.17		700,953.00		697,808.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		32,934.83	0.00%	32,934.83	0.00%	32,934.83
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,763,498.00	1.82%	9,940,937.00	1.76%	10,115,443.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	114,602.00	-29.48%	80,820.00	-10.00%	72,738.00
4. Other Local Revenues	8600-8799	2,244,445.00	5.00%	2,356,667.25	5.00%	2,474,500.61
5. Other Financing Sources						
a. Transfers In	8900-8929	41,000.00	-78.54%	8,800.00	0.00%	8,800.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(756,412.32)	10.00%	(832,053.55)	15.00%	(956,861.58)
6. Total (Sum lines A1 thru A5c)		11,407,132.68	1.30%	11,555,170.70	1.38%	11,714,620.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,316,325.00		2,050,875.00
b. Step & Column Adjustment				46,000.00		46,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(311,450.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,316,325.00	-11.46%	2,050,875.00	2.24%	2,096,875.00
2. Classified Salaries						
a. Base Salaries				3,609,053.00		3,731,080.00
b. Step & Column Adjustment				35,577.00		35,177.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				86,450.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,609,053.00	3.38%	3,731,080.00	0.94%	3,766,257.00
3. Employee Benefits	3000-3999	1,949,006.00	2.62%	2,000,000.00	7.85%	2,157,000.00
4. Books and Supplies	4000-4999	612,769.44	-22.48%	475,000.00	-15.79%	400,000.00
5. Services and Other Operating Expenditures	5000-5999	2,170,444.56	-26.26%	1,600,445.00	-10.00%	1,440,400.50
6. Capital Outlay	6000-6999	191,400.00	-60.82%	75,000.00	-33.33%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,530,067.00	-41.02%	2,082,038.00	7.54%	2,238,925.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(854,120.00)	-6.34%	(800,000.00)	-6.25%	(750,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	364,237.00	2.00%	371,522.00	2.00%	378,952.00
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)		13,889,182.00	-16.58%	11,585,960.00	1.66%	11,778,409.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,482,049.32)		(30,789.30)		(63,789.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,761,802.57		3,279,753.25		3,248,963.95
2. Ending Fund Balance (Sum lines C and D1)		3,279,753.25		3,248,963.95		3,185,174.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,082,578.53		2,238,925.00		2,536,330.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,197,173.28		973,255.00		648,844.48
2. Unassigned/Unappropriated	9790	1.44		36,783.95		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,279,753.25		3,248,963.95		3,185,174.48

Pink-Prior Year "Excess Property Tax" Expenditure

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,197,173.28		973,255.00		648,844.48
c. Unassigned/Unappropriated	9790	1.44		36,783.95		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
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)		1,392,174.72		1,205,038.95		843,844.48
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.						
<p>*INCREASED PROPERTY TAXES 2% * DECREASED COMMUNITY SCHOOL ADA 10% -INCREASED UNDUPLICATED COUNT BACK TO 85%</p> <p>*STATE REVENUES: REDUCED MANDATED B LOCK GRANT BY (\$5,000) PER DECREASE IN SPEC ED/CMS ADA *REDUCED LOTTERY BY 10% *REDUCED OTHER STATE (\$4,625) *LOCAL REVENUES: LEAVE STATUS QUO *INTERFUND TRANSFERS IN: REDUCED BY (\$32,200) FOR QCC MIGRATION EXPENSES</p> <p>EXPENDITURES:</p> <p>* 2015-16 REDUCED CERTIFICATED EXPENDITURES PER UPDATED POSITION CONTROL FTES PER 10/01/15 REDUCED (\$95,000 FOR PARTIAL YEAR DR. CROCK) (\$60,000) DR. BRESCIA *2016-17 INCREASED STEP AND COLUMN 2015-16 CERTIFICATED: REDUCED 2.0 FTES CMS (\$156,450) *2015-16 REDUCED CLASSIFIED EXPENDITURES PER UPDATED POSITION CONTROL FTE PER 10/01/15 (REDUCED CLASSIFIED SUPPORT @ CMS (\$40,000) INCREASED PARAEDUCATORS AT CMS 3 @ \$42,150) *2016-17 INCREASED STEP AND COLUMN *MATERIAL AND SUPPLIES: 2015-16 REDUCE LOTTERY BY 10% REDUCE COMMUNITY -.10% (\$12,000) REDUCED (\$97,768.) LOTTERY CARRYOVER 2016-17 -10% (\$10,092) *SERVICES AND OTHER OPERATING: OBJ 5800 REDUCE PROBATION CONTRACT (\$111,000) REDUCE OBJ 5890-BTS EXPENDITURES (\$2266,909) 2016-17 REDUCE .25 CONTRACT SERVICES FOR PROBATION IN GF (\$30,000) EQUIPMENT: 2015-16 REDUCE (\$88,000) VEHICLES PURCHASED REDUCE (\$20,000) IT 2016-17 REDUCE (\$10,000) IT PRIOR YEAR EXCESS PROPERTY TAXES REVISED PER CURRENT PROJECTIONS INCREASE TRANSFERS OUT TO FUND 12 BY 2%</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(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	417,055.00	2.00%	425,396.00	2.00%	433,904.00
2. Federal Revenues	8100-8299	2,626,038.00	-3.85%	2,525,000.00	-3.96%	2,425,000.00
3. Other State Revenues	8300-8599	2,165,483.00	1.58%	2,199,700.00	2.10%	2,245,895.00
4. Other Local Revenues	8600-8799	4,319,570.08	10.00%	4,751,527.09	10.00%	5,226,679.80
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	756,412.32	10.00%	832,053.55	15.00%	956,861.58
6. Total (Sum lines A1 thru A5c)		10,284,558.40	4.37%	10,733,676.64	5.17%	11,288,340.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,967,480.00		2,998,480.00
b. Step & Column Adjustment				31,000.00		30,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,967,480.00	1.04%	2,998,480.00	1.00%	3,028,480.00
2. Classified Salaries						
a. Base Salaries				2,285,523.00		2,290,739.00
b. Step & Column Adjustment				30,216.00		28,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,000.00)		(25,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,285,523.00	0.23%	2,290,739.00	0.13%	2,293,739.00
3. Employee Benefits	3000-3999	1,994,332.00	3.55%	2,065,171.00	3.51%	2,137,644.00
4. Books and Supplies	4000-4999	658,752.00	-14.57%	562,752.00	-9.37%	510,000.00
5. Services and Other Operating Expenditures	5000-5999	3,024,686.08	-6.76%	2,820,324.08	-7.09%	2,620,324.08
6. Capital Outlay	6000-6999	379,610.00	-73.66%	100,000.00	-50.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	206,674.00	0.00%	206,674.00	0.00%	206,674.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	755,200.00	-10.62%	675,000.00	-14.81%	575,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,332,257.08	-4.49%	11,779,140.08	-2.52%	11,481,861.08
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,047,698.68)		(1,045,463.44)		(193,520.70)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,288,401.66		1,240,702.98		195,239.54
2. Ending Fund Balance (Sum lines C and D1)		1,240,702.98		195,239.54		1,718.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,240,704.42		195,240.00		1,718.84
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.44)		(0.46)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,240,702.98		195,239.54		1,718.84

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
INCREASE LCFF -IN LIEU BY 2% PROPERTY TAX INCREASE REVENUES 2015-16: REDUCED REVENUES BY CARRY-OVER AMOUNTS (\$356,530) DECREASED FEDERAL REVENUES BY 5%- 2015-16 (\$113,475) 2016-17 (\$107,801.65) INCREASED STATE REVENUES BY PROJECTED COLAS. INCREASE CONTRIBUTIONS 10% EACH FISCAL YEAR INCREASED SALARIES AND BENEFITS BY STEP AND COLUMN REDUCE CARRYOVER EXPENSES RESOURCE-6230 (\$55,497 RESOURCE 7090 (\$ 14,232) RESOURCE 7405 (\$ 70273) AVID CARRYOVER (16,962) 2015-16 REDUCE CONTRACTED SERVICES FOR PROBATION SERVICES						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,470,840.00	6,473,489.00	3,795.00	6,457,148.00	(16,341.00)	-0.3%
3) Other State Revenue		8300-8599	8,860,062.00	8,785,940.00	4,204,903.00	8,675,773.68	(110,166.32)	-1.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,330,902.00	15,259,429.00	4,208,698.00	15,132,921.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,330,902.00	15,357,544.00	3,001,278.00	15,231,037.00	126,507.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,330,902.00	15,357,544.00	3,001,278.00	15,231,037.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(98,115.00)	1,207,420.00	(98,115.32)		
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	(98,115.00)	1,207,420.00	(98,115.32)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	98,115.32	98,115.32		98,115.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,115.32	98,115.32		98,115.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,115.32	98,115.32		98,115.32		
2) Ending Balance, June 30 (E + F1e)			98,115.32	0.32		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	98,115.32	0.32		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	6,470,840.00	6,473,489.00	3,795.00	6,457,148.00	(16,341.00)	-0.3%
TOTAL, FEDERAL REVENUE			6,470,840.00	6,473,489.00	3,795.00	6,457,148.00	(16,341.00)	-0.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	7,295,415.00	7,197,300.00	3,233,952.00	6,986,593.00	(210,707.00)	-2.9%
Prior Years	6500	8319	0.00	0.00	0.00	117,949.68	117,949.68	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,564,647.00	1,588,640.00	970,951.00	1,571,231.00	(17,409.00)	-1.1%
TOTAL, OTHER STATE REVENUE			8,860,062.00	8,785,940.00	4,204,903.00	8,675,773.68	(110,166.32)	-1.3%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			15,330,902.00	15,259,429.00	4,208,698.00	15,132,921.68		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	7,988,417.00	8,015,059.00	48,313.00	7,982,412.00	32,647.00	0.4%
To County Offices		7212	47,070.00	47,070.00	0.00	45,967.00	1,103.00	2.3%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	7,295,415.00	7,295,415.00	2,952,965.00	7,202,658.00	92,757.00	1.3%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,330,902.00	15,357,544.00	3,001,278.00	15,231,037.00	126,507.00	0.8%
TOTAL, EXPENDITURES			15,330,902.00	15,357,544.00	3,001,278.00	15,231,037.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,168.00	52,179.00	30,886.75	52,179.00	0.00	0.0%
3) Other State Revenue		8300-8599	643,313.00	644,328.00	368,678.83	610,440.00	(33,888.00)	-5.3%
4) Other Local Revenue		8600-8799	369,278.00	393,469.00	14,894.64	397,232.50	3,763.50	1.0%
5) TOTAL, REVENUES			1,067,759.00	1,089,976.00	414,460.22	1,059,851.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	439,632.00	440,266.00	224,015.62	432,110.00	8,156.00	1.9%
2) Classified Salaries		2000-2999	360,803.00	408,988.00	196,338.67	396,843.00	12,345.00	3.0%
3) Employee Benefits		3000-3999	411,015.00	402,485.00	181,151.26	379,600.00	22,885.00	5.7%
4) Books and Supplies		4000-4999	60,565.00	75,466.00	25,222.28	82,229.50	(6,763.50)	-9.0%
5) Services and Other Operating Expenditures		5000-5999	40,221.00	45,431.00	18,909.86	45,735.00	(304.00)	-0.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	104,102.00	102,173.00	9,037.66	98,920.00	3,253.00	3.2%
9) TOTAL, EXPENDITURES			1,416,338.00	1,474,809.00	654,675.35	1,435,237.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(348,579.00)	(384,833.00)	(240,215.13)	(375,386.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	348,579.00	378,984.00	0.00	364,237.00	(14,747.00)	-3.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			348,579.00	378,984.00	0.00	364,237.00		

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	(5,849.00)	(240,215.13)	(11,149.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,995.18	19,995.18		19,995.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,995.18	19,995.18		19,995.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,995.18	19,995.18		19,995.18		
2) Ending Balance, June 30 (E + F1e)			19,995.18	14,146.18		8,846.18		
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	6,645.72	796.72		796.72		
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	13,349.46	13,349.46		8,049.46		
Reserved for Fund 12 Child Development Proj	0000	9780	13,349.46					
Reserved for Fund 12 Child Development Proj	0000	9780		13,349.46				
Reserved for Fund 12 Child Development Proj	0000	9780				8,049.46		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	55,168.00	27,633.00	6,340.75	27,633.00	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	24,546.00	24,546.00	24,546.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,168.00	52,179.00	30,886.75	52,179.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,804.00	6,819.00	12,101.83	6,819.00	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	635,009.00	635,009.00	355,952.00	601,121.00	(33,888.00)	-5.3%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	625.00	2,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			643,313.00	644,328.00	368,678.83	610,440.00	(33,888.00)	-5.3%
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	520.78	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	364,278.00	364,278.00	(2,009.64)	364,278.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	29,191.00	16,383.50	32,954.50	3,763.50	12.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			369,278.00	393,469.00	14,894.84	397,232.50	3,763.50	1.0%
TOTAL, REVENUES			1,067,759.00	1,089,976.00	414,480.22	1,059,851.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	334,901.00	335,534.00	162,921.93	327,378.00	8,156.00	2.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,731.00	104,732.00	61,093.69	104,732.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			439,632.00	440,266.00	224,015.62	432,110.00	8,156.00	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	238,809.00	270,234.00	118,985.79	260,924.00	9,310.00	3.4%
Classified Support Salaries		2200	69,748.00	80,960.00	48,308.93	82,295.00	(1,335.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,246.00	57,794.00	29,043.95	53,424.00	4,370.00	7.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			360,803.00	408,988.00	196,338.67	396,643.00	12,345.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	36,106.00	31,466.00	16,044.13	30,515.00	951.00	3.0%
PERS		3201-3202	43,056.00	51,927.00	25,934.28	50,136.00	1,791.00	3.4%
OASDI/Medicare/Alternative		3301-3302	11,506.00	11,357.00	5,820.48	11,077.00	280.00	2.5%
Health and Welfare Benefits		3401-3402	226,084.00	215,009.00	88,880.80	195,024.00	19,985.00	9.3%
Unemployment Insurance		3501-3502	395.00	391.00	187.63	393.00	(2.00)	-0.5%
Workers' Compensation		3601-3602	32,040.00	31,890.00	15,436.73	32,010.00	(120.00)	-0.4%
OPEB, Allocated		3701-3702	61,828.00	60,445.00	28,847.21	60,445.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			411,015.00	402,485.00	181,151.28	379,800.00	22,885.00	5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	27,565.00	44,441.00	13,622.37	48,204.50	(3,763.50)	-8.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	33,000.00	31,025.00	11,599.91	34,025.00	(3,000.00)	-9.7%
TOTAL, BOOKS AND SUPPLIES			60,565.00	75,466.00	25,222.28	82,229.50	(6,763.50)	-9.0%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,200.00	8,426.00	3,184.69	8,696.00	(270.00)	-3.2%
Dues and Memberships		5300	100.00	100.00	75.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,800.00	15,800.00	7,866.53	15,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,200.00	4,200.00	1,065.33	4,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,626.00	2,626.00	1,773.35	2,626.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,600.00	10,758.00	3,464.69	10,758.00	0.00	0.0%
Communications		5900	2,695.00	3,521.00	1,480.27	3,555.00	(34.00)	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,221.00	45,431.00	18,909.86	45,735.00	(304.00)	-0.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	104,102.00	102,173.00	9,037.66	98,920.00	3,253.00	3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			104,102.00	102,173.00	9,037.66	98,920.00	3,253.00	3.2%
TOTAL, EXPENDITURES			1,416,338.00	1,474,809.00	654,675.35	1,435,237.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	348,579.00	378,984.00	0.00	364,237.00	(14,747.00)	-3.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			348,579.00	378,984.00	0.00	364,237.00	(14,747.00)	-3.9%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			348,579.00	378,984.00	0.00	364,237.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(3.31)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(3.31)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(3.31)	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	(3.31)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3.31	3.31		3.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.31	3.31		3.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.31	3.31		3.31		
2) Ending Balance, June 30 (E + F1e)			3.31	3.31		3.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3.31	3.31		3.31		
Reserved for Fund 14 Deferred Maintenance F	0000	9780	3.31					
Reserved for Fund 14 Deferred Maintenance F	0000	9780		3.31				
Reserved for Fund 14 Deferred Maintenance F	0000	9780				3.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(3.31)	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	(3.31)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(3.31)	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	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%
(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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,100.00	5,100.00	0.00	5,100.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,100.00	5,100.00	0.00	5,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,500.00	4,500.00	0.00	4,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			600.00	600.00	0.00	600.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	600.00	600.00	0.00	600.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8960-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(600.00)	(600.00)	0.00	(600.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Forest Reserve Funds		8260	600.00	600.00	0.00	600.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,100.00	5,100.00	0.00	5,100.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			5,100.00	5,100.00	0.00	5,100.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
TOTAL, EXPENDITURES			4,500.00	4,500.00	0.00	4,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	600.00	600.00	0.00	600.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			600.00	600.00	0.00	600.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	962.32	1,200.00	0.00	0.0%
5) TOTAL REVENUES			1,200.00	1,200.00	962.32	1,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	1,200.00	962.32	1,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,400.00	33,400.00	0.00	33,400.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(33,400.00)	(33,400.00)	0.00	(33,400.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,200.00)	(32,200.00)	962.32	(32,200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	542,470.59	542,470.59		542,470.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,470.59	542,470.59		542,470.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,470.59	542,470.59		542,470.59		
2) Ending Balance, June 30 (E + F1e)			510,270.59	510,270.59		510,270.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	510,270.59	510,270.59		315,270.59		
Health and Welfare Cap	0000	9780	510,270.59					
Health and Welfare Cap	0000	9780		510,270.59				
Reserved for Fund 17 Health and Welfare Cap	0000	9780				165,576.42		
Reserved for Fund 17 DP Banking	0000	9780				149,694.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		195,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	962.32	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,200.00	962.32	1,200.00	0.00	0.0%
TOTAL, REVENUES			1,200.00	1,200.00	962.32	1,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	33,400.00	33,400.00	0.00	33,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,400.00	33,400.00	0.00	33,400.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(33,400.00)	(33,400.00)	0.00	(33,400.00)		

		2014/15
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	4,099.87	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	4,099.87	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	4,099.87	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000.00)	(5,000.00)	0.00	(5,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4,099.87	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		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,323,631.86	2,323,631.86		2,323,631.86		
Health and Welfare Cap	0000	9780	2,323,631.86					
Retiree Health Benefits	0000	9780		2,323,631.86				
Reserved for Fund 20 Retiree Health Benefits	0000	9780				2,323,631.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		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								
Interest		8660	5,000.00	5,000.00	4,099.87	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	4,099.87	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	4,099.87	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(5,000.00)	(5,000.00)	0.00	(5,000.00)		

		2014/15
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	1,266.58	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	1,266.58	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	1,266.58	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		6900-8929	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	1,268.58	60,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	713,989.37	713,989.37		713,989.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,989.37	713,989.37		713,989.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,989.37	713,989.37		713,989.37		
2) Ending Balance, June 30 (E + F1e)			773,989.37	773,989.37		773,989.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	773,989.37	773,989.37		773,989.37		
Reserved for Fund 40 Capital Outlay Project	0000	9760	773,989.37					
Reserved for Fund 40 Capital Outlay Project	0000	9760		773,989.37				
Reserved for Fund 40 Capital Outlay Project	0000	9760				773,989.37		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,266.58	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	1,266.58	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	1,266.58	2,000.00		

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

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

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

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