



**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**

**LEADERSHIP ■ COMMUNITY ■ SERVICE**  
**JAMES J. BRESCIA, ED. D., SUPERINTENDENT**

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

## **2017-2018 Annual Budget**

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

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

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

**County Board of Education:**

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





**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**  
**LEADERSHIP ■ COMMUNITY ■ SERVICE**  
**JAMES J. BRESCIA, ED. D., SUPERINTENDENT**

TO: James Brescia, E.D., and County Superintendent of Schools

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

DATE: June 22, 2017

RE: **2017-18 ADOPTED BUDGET NARRATIVE**

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**BUDGET PRINCIPLES**

The San Luis Obispo County Office of Education **2017-18** budget is SLOCOE's Educational and Operational Programs expressed in dollars. The budget consists of estimates for proposed revenues and expenditures based on the most reasonable assumptions and recent information available at the time of preparation. If fiscal conditions change, amendments and augmentations will be presented to the Board for action. As of the writing of this document, the state had not yet enacted a budget for 2017-18. If the enacted state budget provides different revenue levels than are assumed in this document, a 45-Day revision budget will be brought to the Board. 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 un-expected unrestricted carryover is not allowed.
- To the best 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.

## INTRODUCTION

The Governor's 2017-18 May Revision Budget Proposal projects an increase in overall state revenues in 2017-18 due to "a surging stock market." Nonetheless, the Governor cautioned that the trend of increasing revenues would not continue indefinitely. He noted that a modest recession would result in large decreases in state revenues, and that proposed changes to the Affordable Care Act could have a significant negative impact on California.

### **2017-18 Budget Adoption- ALL FUNDS**

The total 2017-18 Adopted Budget revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

| <b>Form/Description</b>                                   | <b>Revenues</b>          |                           |   | <b>Ending Balance</b> |
|---|--------------------------|---------------------------|---|-----------------------|
|   | <b>Beginning Balance</b> | <b>&amp; Transfers In</b> | <b>Expenditures &amp; Transfers Out</b> |                       |
| Form 01-General Fund (includes Fund 08 SELPA)             | \$ 5,413,660             | \$ 27,167,343             | \$ 27,170,243                           | \$ 5,410,760          |
| Form 10-Special Education Pass-Through-Fund               | \$ (4)                   | \$ 13,699,987             | \$ 13,699,987                           | \$ (4)                |
| Form 12-Child Development Fund                            | \$ -                     | \$ 1,182,650              | \$ 1,182,650                            | \$ -                  |
| Form 16-Forest Reserve Fund                               | \$ -                     | \$ -                      | \$ -                                    | \$ -                  |
| Form 17-Special Reserve Fund (Non-Capital Outlay)         | \$ 487,480               | \$ 2,000                  | \$ 2,000                                | \$ 487,480            |
| Form 20-Special Reserve Fund<br>(Postemployment Benefits) | \$ 1,721,533             | \$ 15,000                 | \$ 346,215                              | \$ 1,390,318          |
| Form 40-Special Reserve Fund<br>(Capital Outlay Projects) | \$ -                     | \$ 64,000                 | \$ 4,000                                | \$ 60,000             |
| <b>Totals</b>   | <b>\$ 7,622,669</b>      | <b>\$ 42,130,980</b>      | <b>\$ 42,405,095</b>                    | <b>\$ 7,348,554</b>   |

What follows are SLOCOE's multi-year projection summary, budget summaries by resource, and departmental budget overviews for Fund 01-General Fund and Fund-08 SELPA.

**San Luis Obispo County Office of Education  
Multi-Year Projection Summary  
For 2017-18 Budget Development**

|   | 2016-17 Estimated Actuals Budget |             |            | 2017-18 Budget Development Budget |             |            | 2018-19 Projected Budget |             |            | 2019-20 Projected Budget |             |            |
|---|----------------------------------|-------------|------------|-----------------------------------|-------------|------------|--------------------------|-------------|------------|--------------------------|-------------|------------|
|   | Unrestricted                     | Restricted  | Total      | Unrestricted                      | Restricted  | Total      | Unrestricted             | Restricted  | Total      | Unrestricted             | Restricted  | Total      |
| <b>A. Revenues</b>  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| 1) LCFF Sources   | 10,956,035                       | 386,565     | 11,342,600 | 7,315,962                         | 386,565     | 7,702,527  | 7,430,275                | 386,565     | 7,816,840  | 7,481,948                | 386,565     | 7,868,513  |
| 2) Federal Revenue  | -                                | 2,155,211   | 2,155,211  | -                                 | 3,972,564   | 3,972,564  | 3,972,564                | 3,972,564   | 3,972,564  | 3,970,392                | 3,970,392   | 3,970,392  |
| 3) Other State Revenue  | 328,985                          | 5,752,037   | 6,081,022  | 260,013                           | 6,385,110   | 6,645,123  | 265,206                  | 3,374,679   | 3,639,885  | 271,004                  | 3,322,104   | 3,593,108  |
| 4) Other Local Revenue  | 2,942,324                        | 5,396,935   | 8,339,259  | 2,898,516                         | 5,596,398   | 8,494,914  | 3,238,255                | 5,690,701   | 8,928,956  | 3,385,024                | 5,840,792   | 9,225,816  |
| 5) TOTAL REVENUES   | 14,227,344                       | 13,690,748  | 27,918,092 | 10,474,491                        | 16,340,637  | 26,815,128 | 10,933,736               | 13,424,509  | 24,358,245 | 11,137,976               | 13,519,853  | 24,657,829 |
| <b>B. Expenditures</b>  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| 1) Certificated Salaries  | 2,271,760                        | 3,644,258   | 5,916,018  | 1,859,982                         | 3,592,882   | 5,452,864  | 1,858,039                | 3,638,758   | 5,496,797  | 1,886,530                | 3,685,363   | 5,571,893  |
| 2) Classified Salaries  | 3,883,559                        | 2,219,743   | 6,103,302  | 3,957,633                         | 2,638,721   | 6,596,354  | 4,060,171                | 2,718,456   | 6,778,627  | 4,165,563                | 2,800,655   | 6,966,218  |
| 3) Employee Benefits  | 2,197,398                        | 2,518,690   | 4,716,088  | 2,230,321                         | 2,938,549   | 5,168,870  | 2,388,104                | 3,131,626   | 5,519,730  | 2,564,395                | 3,334,036   | 5,898,431  |
| 4) Books and Supplies   | 470,502                          | 436,423     | 906,925    | 467,875                           | 375,089     | 842,964    | 482,210                  | 367,747     | 849,957    | 495,463                  | 369,338     | 864,801    |
| 5) Services & Other Operating Expenses  | 2,743,581                        | 4,020,464   | 6,764,045  | 2,135,686                         | 6,210,786   | 8,346,472  | 2,141,158                | 3,480,958   | 5,622,116  | 2,170,910                | 3,320,711   | 5,491,621  |
| 6) Capital Outlay   | 30,000                           | 735,378     | 765,378    | 55,000                            | 200,000     | 255,000    | 55,000                   | 337,592     | 55,000     | 55,000                   | 337,592     | 55,000     |
| 7) Other Outgo  | 2,762,991                        | 775,676     | 3,538,667  | -                                 | 337,592     | 337,592    | 55,000                   | 337,592     | 337,592    | 337,592                  | 337,592     | 337,592    |
| 8) Indirect Costs   | (1,481,410)                      | 1,384,966   | (96,444)   | (1,356,137)                       | 1,270,148   | (85,989)   | (1,258,719)              | 1,170,150   | (88,569)   | (1,191,225)              | 1,100,000   | (91,225)   |
| 9) Other Adjustments  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| 9) TOTAL EXPENDITURES   | 12,878,381                       | 15,735,598  | 28,613,979 | 9,350,360                         | 17,563,767  | 26,914,127 | 9,725,963                | 14,845,287  | 24,571,250 | 10,146,636               | 14,947,695  | 25,094,331 |
| <b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)</b> | 1,348,963                        | (2,044,850) | (695,887)  | 1,124,131                         | (1,223,130) | (98,999)   | 1,207,773                | (1,420,778) | (213,005)  | 991,340                  | (1,427,842) | (436,502)  |
| <b>D. Other Financing Sources/Uses</b>  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| a) Transfers In   | 623,099                          |             | 623,099    | 352,215                           |             | 352,215    | 359,259                  |             | 359,259    | 366,445                  |             | 366,445    |
| b) Transfers Out  | 228,393                          | 60,000      | 288,393    | 196,116                           | 60,000      | 256,116    | 196,116                  | 60,000      | 256,116    | 196,116                  | 60,000      | 256,116    |
| 3) Contributions  | (961,428)                        | 961,428     | -          | (1,218,170)                       | 1,218,170   | -          | (1,259,994)              | 1,259,994   | -          | (1,302,362)              | 1,302,362   | -          |
| 4) Total Finances & Uses  | (566,722)                        | 901,428     | 334,706    | (1,062,071)                       | 1,158,170   | 96,099     | (1,096,851)              | 1,199,994   | 103,143    | (1,132,033)              | 1,242,362   | 110,329    |
| <b>E. Net Increase (Decrease) in Fund Balance</b>   | 782,241                          | (1,143,422) | (361,181)  | 62,060                            | (64,960)    | (2,900)    | 110,922                  | (220,784)   | (109,862)  | (140,693)                | (185,480)   | (326,173)  |
| <b>F. Fund Balance</b>  |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| 1) Beginning Fund Balance   | 3,737,134                        | 2,037,707   | 5,774,841  | 4,519,376                         | 894,285     | 5,413,661  | 4,581,436                | 829,325     | 5,410,761  | 4,692,358                | 608,541     | 5,300,899  |
| 2) Ending Fund Balance  | 4,519,375                        | 894,285     | 5,413,660  | 4,581,436                         | 829,325     | 5,410,761  | 4,692,358                | 608,541     | 5,300,899  | 4,551,665                | 423,061     | 4,974,726  |
| 2a) Revolving Cash  | 25,800                           |             |            |                                   |             |            |                          |             |            |                          |             |            |
| Prepaid Expenditures  | 109,312                          |             |            |                                   |             |            |                          |             |            |                          |             |            |
| 2d) Assigned: Excess Property Taxes Components of FB  | 3,861,406                        |             | 3,861,406  | 3,861,406                         |             | 3,861,406  | 3,861,406                |             | 3,861,406  | 3,861,406                |             | 3,861,406  |
| 2f) Reserves:   |                                  |             |            |                                   |             |            |                          |             |            |                          |             |            |
| Fund 01   | 522,857                          |             | 522,857    | 720,030                           |             | 720,030    | 830,952                  |             | 830,952    | 690,259                  |             | 590,259    |
| Fund 17   | 345,000                          |             |            | 195,000                           |             | 195,000    | 195,000                  |             | 195,000    | 195,000                  |             | 195,000    |
| Unassigned Fund Balance   | 3.00%                            |             |            | 3.37%                             |             |            | 4.13%                    |             |            | 3.49%                    |             |            |

**2017-18 BUDGET DEVELOPMENT GENERAL FUND 01 AND FUND 08  
UNRESTRICTED & RESTRICTED BUDGET SUMMARIES**

| Fund & Resource Number, Resource Name              |      | Beginning Balance                             | Revenues | Expenses  | Ending Balance |       |
|--|------|---|----------|-----------|----------------|-------|
| <b><i>UNRESTRICTED BUDGETS</i></b>                 |      |   |          |           |                |       |
| 01   | 1100 | Lottery-Unrestricted Portion                  | -        | 18,481    | 18,481         | -     |
| 01   | 1400 | Education Protection Account                  | -        | 26,674    | 26,674         | -     |
| <b><i>RESTRICTED BUDGETS-Federal and State</i></b> |      |   |          |           |                |       |
| 01   | 3010 | NCLB-Title I                                  | -        | 806,920   | 806,920        | -     |
| 01   | 3025 | Title 1-Delinquent                            | -        | 68,463    | 68,463         | -     |
| 01   | 3060 | NCLB:Title I Migr Ed Reg&Summ                 | -        | 2,019,027 | 2,019,027      | -     |
| 01   | 3061 | NCLB:Title I Migr Ed Summer Prgm              | -        | 127,357   | 127,357        | -     |
| 01   | 3110 | NCLB:Title I Even Strt Migr Ed                | -        | 148,667   | 148,667        | -     |
| 01   | 3111 | NCLB:Title I Even Strt Migr Ed-Summer Prgm    | -        | 7,978     | 7,978          | -     |
| 01   | 3310 | Speciql Education-Basic Grant                 | -        | 22,848    | 22,848         | -     |
| 08   | 3315 | Special Education-Prsch Ent Non Ris           | -        | 39,700    | 39,700         | -     |
| 08   | 3320 | Special Education-PreSchool Local Ent Ris     | -        | 39,700    | 39,700         | -     |
| 08   | 3327 | Idea Mental Health Alloc Plan                 | -        | 382,809   | 382,809        | -     |
| 08   | 3345 | Special Education-Preschool Staff Development | -        | 1,929     | 1,929          | -     |
| 01   | 3385 | Special Eduation-Early Intervention Grants    | -        | 62,152    | 62,152         | -     |
| 08   | 3395 | Special Education-Alternative Dispute Res     | -        | 36,095    | 36,095         | -     |
| 01   | 4035 | Teacher Quality                               | -        | 13,536    | 13,536         | -     |
| 01   | 4203 | NCLB:T3:Limited English Profcn                | -        | 11,428    | 11,428         | -     |
| 01   | 5630 | NCLB:T10:Homeless Chkd Ed Grnt                | -        | 175,955   | 175,955        | -     |
| 01   | 5640 | Medi-Cal Billing Option                       | -        | 8,000     | 8,000          | -     |
| 01   | 6230 | California Clean Energy Jobs Act              | 24,497   | -         | 24,497         | -     |
| 01   | 6300 | Lottery-Restricted Portion                    | -        | 5,775     | 5,775          | -     |
| 01   | 6382 | Ca Career Pathways Trust                      | -        | 1,976,756 | 1,976,756      | -     |
| 01   | 6387 | Career Tech Ed Incentive Grant                | -        | 173,000   | 173,000        | -     |
| 01   | 6500 | Special Education-State Apportionment         | -        | 5,342,426 | 5,342,426      | -     |
| 08   | 6500 | Special Education-State Apportionment         | -        | 902,815   | 902,815        | -     |
| 01   | 6505 | Special Education-Community School Prog       | -        | 619,382   | 619,382        | -     |
| 01   | 6510 | Special Education-Infants                     | -        | 535,764   | 535,764        | -     |
| 01   | 6512 | Special Education-Mental Health -ERMH         | -        | 78,000    | 78,000         | -     |
| 08   | 6512 | Special Education-Mental Health -ERMH         | -        | 368,345   | 368,345        | -     |
| 01   | 6515 | Special Eduation-Infant Discretionary         | -        | 7,478     | 7,478          | -     |
| 08   | 6520 | Spec Ed Project Workability 1                 | -        | 136,000   | 136,000        | -     |
| 01   | 6680 | TUPE Cnty Technical Assistance                | -        | 37,500    | 37,500         | -     |
| 01   | 6690 | Tobacco-Use Prevention Education: Gr 6-12     | -        | 60,000    | 60,000         | -     |
| 01   | 7136 | California Regional Environmental Education   | -        | 32,000    | 32,000         | -     |
| 01   | 7338 | College Readiness Block Grant                 | 72,210   | -         | 72,210         | -     |
| 01   | 7366 | Foster Youth Services                         | -        | 222,103   | 222,103        | -     |
| 01   | 7690 | STRS On Behalf                                | -        | 308,251   | 308,251        | -     |
| 01   | 7810 | California Regional Environmental Education   | -        | 1,500     | 1,500          | -     |
| 01   | 7823 | Multi-Tier Sup Stwde/ (ISABS)                 | 21,568   | -         | 21,568         | -     |
| 01   | 7851 | Pre-Apprenticeship -Rfa16-192                 | -        | 499,538   | 499,538        | -     |
| 01   | 7852 | Apprenticeship Rfa 16-191                     | -        | 949,076   | 949,076        | -     |
| 01   | 8150 | On-Going And Routine Maintenance              | -        | 378,906   | 377,406        | 1,500 |

| <b>RESTRICTED BUDGETS-Local</b> |      |   |        |         |         |        |
|---------------------------------|------|---|--------|---------|---------|--------|
| 01                              | 9012 | College Night                               | -      | 5,000   | 5,000   | -      |
| 01                              | 9028 | Mock Trial                                  | 4,607  | 8,000   | 12,607  | -      |
| 08                              | 9052 | MAA -Medi-Cal Admin Activities              | 26,785 | 24,107  | 24,107  | 26,785 |
| 01                              | 9053 | Regional Sch Supp And Improvement           | -      | 84,000  | 84,000  | -      |
| 01                              | 9055 | Sipe-Safety Grant                           | -      | 20,751  | 20,751  | -      |
| 01                              | 9098 | Education Forecast                          | 41,290 | 5,000   | 5,000   | 41,290 |
| 01                              | 9120 | Larry Peterson Scholarship                  | 5,795  | -       | 5,795   | -      |
| 01                              | 9121 | Oasis Arts-Moca Foundation                  | 18,076 | 25,000  | 25,000  | 18,076 |
| 01                              | 9134 | So Cal Gas Co Donation                      | 5,855  | -       | 5,855   | -      |
| 01                              | 9136 | First Five Impact Grant                     | -      | 134,533 | 134,533 | -      |
| 08                              | 9260 | Storycorps Selpa Community Adv              | -      | -       | -       | -      |
| 01                              | 9280 | Attendance Peer Learning Network Grant      | 2,016  | -       | 2,016   | -      |
| 01                              | 9382 | Marced Foundation-CTE                       | 7,341  | -       | 7,341   | -      |
| 01                              | 9383 | N.County Musical Engage-Moca                | -      | 50,000  | 50,000  | -      |
| 01                              | 9384 | Countywide Arts Engage-Moca                 | -      | 100,000 | 100,000 | -      |
| 01                              | 9408 | County Music Program                        | -      | 11,000  | 11,000  | -      |
| 01                              | 9417 | Raising A Reader                            | -      | 40,000  | 40,000  | -      |
| 01                              | 9418 | Early Learning For All                      | -      | 44,409  | 44,409  | -      |
| 01                              | 9515 | Peg Access Grant - Public, Education & Govn | -      | -       | -       | -      |
| 01                              | 9634 | Career Technical Education                  | -      | -       | -       | -      |
| 01                              | 9694 | Facilities-RDA Funds                        | 60,000 | 374,828 | 434,828 | -      |





# Administration & Board of Education

## Dr. James Brescia - Superintendent

| Object | Description                           | 15-16          | 16-17             | 17-18              |
|--------|---------------------------------------|----------------|-------------------|--------------------|
|        |                                       | Actuals        | Estimated Actuals | Budget Development |
|        | RESC : 0000 Unrestricted              |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                 | \$ (19,262.00) | \$ 77,200.00      |                    |
| 1000   | CERTIFICATED PERSONNEL                | \$ 188,964.00  | \$ 196,767.00     | \$ 196,768.00      |
| 2000   | CLASSIFIED PERSONNEL                  | \$ 126,500.00  | \$ 173,282.00     | \$ 213,849.00      |
| 3000   | EMPLOYEE BENEFITS                     | \$ 113,756.00  | \$ 194,105.00     | \$ 215,557.00      |
| 4000   | BOOKS AND SUPPLIES                    | \$ 7,361.00    | \$ 12,819.00      | \$ 13,100.00       |
| 5000   | OTH OPERATING EXPEND D N USE          | \$ 268,857.00  | \$ 273,799.00     | \$ 183,060.00      |
|        | -TOTAL:1000-5999                      | \$ 705,438.00  | \$ 850,772.00     | \$ 822,334.00      |
|        | RESC :9098 EDUCATION FORECAST         |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                 | \$ 10,000.00   | \$ 10,000.00      | \$ 5,000.00        |
| 5000   | OTH OPERATING EXPEND D N USE          | \$ 9,408.00    | \$ 10,000.00      | \$ 5,000.00        |
|        | -TOTAL:1000-5999                      | \$ 9,408.00    | \$ 10,000.00      | \$ 5,000.00        |
|        | RESC :9120 LARRY PETERSON SCHOLARSHIP |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                 | \$ 5,795.00    |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE          |                | \$ 5,795.00       |                    |
|        | -TOTAL:1000-5999                      |                | \$ 5,795.00       |                    |
|        | RESC: 9121 OASIS ARTS-MOCA FOUNDATION |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                 |                | \$ 25,000.00      |                    |
| 4000   | BOOKS AND SUPPLIES                    |                | \$ 4,500.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE          |                | \$ 20,500.00      |                    |
|        | -TOTAL:1000-5999                      |                | \$ 25,000.00      |                    |
|        | RESC: 9122 GALVAN MEMORIAL FUND       |                |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                 |                | \$ 15,000.00      |                    |

## Business Services

Sheldon Smith, Ed.D - Assistant Superintendent

Melissa Abbey - Director of Fiscal Services

| Object | Description                  | 15-16           | 16-17             | 17-18              |
|--------|------------------------------|-----------------|-------------------|--------------------|
|        |                              | Actuals         | Estimated Actuals | Budget Development |
| 8000   | REVENUE LIMIT SOURCES        | \$ 213,096.00   | \$ 218,739.00     | \$ (2,374,250.00)  |
| 2000   | CLASSIFIED PERSONNEL         | \$ 1,140,516.00 | \$ 1,259,590.00   | \$ 1,296,711.00    |
| 3000   | EMPLOYEE BENEFITS            | \$ 401,330.00   | \$ 444,825.00     | \$ 487,095.00      |
| 4000   | BOOKS AND SUPPLIES           | \$ 41,098.00    | \$ 31,547.00      | \$ 26,500.00       |
| 5000   | OTH OPERATING EXPEND D N USE | \$ 216,990.00   | \$ 231,295.00     | \$ 243,854.00      |
|        | -TOTAL:1000-5999             | \$ 1,799,933.00 | \$ 1,967,257.00   | \$ 2,054,160.00    |

## Data Processing Services

Kim Burke - Payroll Manager

| Object | Description                  | 15-16         | 16-17                | 17-18                 |
|--------|------------------------------|---------------|----------------------|-----------------------|
|        |                              | Actuals       | Estimated<br>Actuals | Budget<br>Development |
| 8000   | REVENUE LIMIT SOURCES        | \$ 266,527.00 | \$ 225,368.00        | \$ 225,000.00         |
| 2000   | CLASSIFIED PERSONNEL         | \$ 152,974.00 | \$ 106,621.00        | \$ 90,337.00          |
| 3000   | EMPLOYEE BENEFITS            | \$ 51,397.00  | \$ 39,026.00         | \$ 39,230.00          |
| 4000   | BOOKS AND SUPPLIES           | \$ 11,548.00  | \$ 38,759.00         | \$ 13,800.00          |
| 5000   | OTH OPERATING EXPEND D N USE | \$ 129,146.00 | \$ 119,931.00        | \$ 130,000.00         |
|        | -TOTAL:1000-5999             | \$ 345,064.00 | \$ 304,337.00        | \$ 273,367.00         |
| 6000   | CAPITAL OUTLAY               | \$ 27,285.00  |                      |                       |
|        | -TOTAL:1000-6999             | \$ 372,349.00 | \$ 304,337.00        | \$ 273,367.00         |



# Information Technology Services

Phil Trott - Director of Information Technology Services

| Object | Description                  | 15-16         | 16-17                | 17-18                 |
|--------|------------------------------|---------------|----------------------|-----------------------|
|        |                              | Actuals       | Estimated<br>Actuals | Budget<br>Development |
| 8000   | REVENUE LIMIT SOURCES        | \$ 90,321.00  | \$ 236,124.00        | \$ 124,900.00         |
| 2000   | CLASSIFIED PERSONNEL         | \$ 244,942.00 | \$ 249,112.00        | \$ 258,928.00         |
| 3000   | EMPLOYEE BENEFITS            | \$ 79,827.00  | \$ 88,372.00         | \$ 92,350.00          |
| 4000   | BOOKS AND SUPPLIES           | \$ 55,289.00  | \$ 42,600.00         | \$ 75,600.00          |
| 5000   | OTH OPERATING EXPEND D N USE | \$ 167,791.00 | \$ 361,941.00        | \$ 213,875.00         |
|        | -TOTAL:1000-5999             | \$ 547,850.00 | \$ 742,025.00        | \$ 640,753.00         |
| 6000   | CAPITAL OUTLAY               | \$ 11,825.00  | \$ 25,000.00         | \$ 50,000.00          |
|        | -TOTAL:1000-7999             | \$ 559,675.00 | \$ 767,025.00        | \$ 690,753.00         |



## Maintenance & Operations

### Ashley Lightfoot - Director of Operational Services

| Object | Description                                | 15-16           | 16-17             | 17-18              |
|--------|--|-----------------|-------------------|--------------------|
|        |  | Actuals         | Estimated Actuals | Budget Development |
| 8000   | REVENUE LIMIT SOURCES                      | \$ (530,687.00) | \$ (704,053.00)   | \$ (213,807.00)    |
| 2000   | CLASSIFIED PERSONNEL                       | \$ 197,247.00   | \$ 266,304.00     | \$ 270,133.00      |
| 3000   | EMPLOYEE BENEFITS                          | \$ 81,559.00    | \$ 101,111.00     | \$ 112,139.00      |
| 4000   | BOOKS AND SUPPLIES                         | \$ 54,931.00    | \$ 62,964.00      | \$ 77,841.00       |
| 5000   | OTH OPERATING EXPEND D N USE               | \$ 214,708.00   | \$ 232,087.00     | \$ 269,930.00      |
|        | -TOTAL:1000-5999                           | \$ 548,444.00   | \$ 662,466.00     | \$ 730,043.00      |
| 6000   | CAPITAL OUTLAY                             | \$ 11,610.00    | \$ 675,097.00     |                    |
|        | -TOTAL:1000-7999                           | \$ 560,054.00   | \$ 1,337,563.00   | \$ 730,043.00      |
|        | RESC :0240 COMMUNITY SCHOOLS-COE           |                 |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                       | \$ 171,181.00   | \$ 181,445.00     | \$ 190,106.00      |
| 3000   | EMPLOYEE BENEFITS                          | \$ 75,194.00    | \$ 83,105.00      | \$ 91,916.00       |
| 4000   | BOOKS AND SUPPLIES                         | \$ 35,961.00    | \$ 33,992.00      | \$ 38,392.00       |
| 5000   | OTH OPERATING EXPEND D N USE               | \$ 140,129.00   | \$ 169,907.00     | \$ 166,402.00      |
|        | -TOTAL:1000-7999                           | \$ 422,465.00   | \$ 468,449.00     | \$ 486,816.00      |
|        | RESC :6105 CSPP STATE PRESCHOOL            |                 |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                       | \$ 94,532.00    | \$ 94,256.00      | \$ 96,321.00       |
| 3000   | EMPLOYEE BENEFITS                          | \$ 37,297.00    | \$ 38,687.00      | \$ 44,896.00       |
| 4000   | BOOKS AND SUPPLIES                         | \$ 10,400.00    | \$ 8,983.00       | \$ 8,850.00        |
| 5000   | OTH OPERATING EXPEND D N USE               | \$ 5,187.00     | \$ 8,191.00       | \$ 8,191.00        |
|        | -TOTAL:1000-7999                           | \$ 147,415.00   | \$ 150,117.00     | \$ 158,258.00      |
|        | RESC :6230 California Clean Energy Jobs A  |                 |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE               |                 | \$ 55,497.00      |                    |
|        | -TOTAL:1000-7999                           |                 | \$ 55,497.00      |                    |
|        | RESC :6500 SPECIAL EDUCATION APPORTIONMENT |                 |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                       | \$ 139,479.00   | \$ 132,158.00     | \$ 154,753.00      |
| 3000   | EMPLOYEE BENEFITS                          | \$ 53,270.00    | \$ 49,044.00      | \$ 68,008.00       |
| 4000   | BOOKS AND SUPPLIES                         | \$ 15,150.00    | \$ 14,420.00      | \$ 14,420.00       |
| 5000   | OTH OPERATING EXPEND D N USE               | \$ 116,811.00   | \$ 154,527.00     | \$ 149,635.00      |
|        | -TOTAL:1000-7999                           | \$ 324,710.00   | \$ 350,149.00     | \$ 386,816.00      |

## Maintenance & Operations

### Ashley Lightfoot - Director of Operational Services

| Object | Description                      | 15-16         | 16-17             | 17-18              |
|--------|----------------------------------|---------------|-------------------|--------------------|
|        |                                  | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :8150 ONGOING & MAJOR MAINT |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES            | \$ 369,580.00 | \$ 376,931.00     | \$ 378,906.00      |
| 2000   | CLASSIFIED PERSONNEL             | \$ 198,832.00 | \$ 180,940.00     | \$ 177,950.00      |
| 3000   | EMPLOYEE BENEFITS                | \$ 65,928.00  | \$ 65,292.00      | \$ 68,406.00       |
| 4000   | BOOKS AND SUPPLIES               | \$ 40,715.00  | \$ 51,777.00      | \$ 52,334.00       |
| 5000   | OTH OPERATING EXPEND D N USE     | \$ 73,715.00  | \$ 79,738.00      | \$ 78,716.00       |
|        | -TOTAL:1000-7999                 | \$ 379,190.00 | \$ 377,747.00     | \$ 377,406.00      |
|        | RESC :9044 FIRST 5 PRE-SCHOOLS   |               |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE     | \$ 1,861.00   | \$ 2,658.00       | \$ 2,271.00        |
|        | -TOTAL:1000-7999                 | \$ 1,861.00   | \$ 2,658.00       | \$ 2,271.00        |
|        | RESC :9055 SIPE-SAFETY GRANT     |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES            |               | \$ 20,751.00      | \$ 20,751.00       |
| 4000   | BOOKS AND SUPPLIES               |               | \$ 12,015.00      | \$ 4,015.00        |
| 5000   | OTH OPERATING EXPEND D N USE     |               | \$ 8,736.00       | \$ 16,736.00       |
|        | -TOTAL:1000-7999                 |               | \$ 20,751.00      | \$ 20,751.00       |
|        | RESC :9694 FACILITIES            |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES            | \$ 326,795.00 | \$ 344,342.00     | \$ 374,828.00      |
| 2000   | CLASSIFIED PERSONNEL             | \$ 50,460.00  | \$ 69,989.00      | \$ 71,546.00       |
| 3000   | EMPLOYEE BENEFITS                | \$ 16,641.00  | \$ 22,129.00      | \$ 25,689.00       |
| 4000   | BOOKS AND SUPPLIES               | \$ 8,990.00   | \$ 1,250.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE     | \$ 165,085.00 | \$ 168,458.00     | \$ 256,593.00      |
|        | -TOTAL:1000-5999                 | \$ 241,176.00 | \$ 261,826.00     | \$ 353,828.00      |
| 6000   | CAPITAL OUTLAY                   | \$ 206,726.00 | \$ 14,689.00      |                    |
|        | -TOTAL:1000-7999                 | \$ 447,902.00 | \$ 276,515.00     | \$ 353,828.00      |



**Human Resources Department**  
 Thomas Alvarez - Chief Human Resources Officer

| Object | Description                  | 15-16         | 16-17             | 17-18              |
|--------|------------------------------|---------------|-------------------|--------------------|
|        |                              | Actuals       | Estimated Actuals | Budget Development |
| 8000   | REVENUE LIMIT SOURCES        | \$ 194,043.00 | \$ 125,000.00     | \$ 130,000.00      |
| 2000   | CLASSIFIED PERSONNEL         | \$ 547,663.00 | \$ 524,785.00     | \$ 520,551.00      |
| 3000   | EMPLOYEE BENEFITS            | \$ 203,820.00 | \$ 198,673.00     | \$ 207,422.00      |
| 4000   | BOOKS AND SUPPLIES           | \$ 7,930.00   | \$ 15,428.00      | \$ 10,000.00       |
| 5000   | OTH OPERATING EXPEND D N USE | \$ 189,806.00 | \$ 189,737.00     | \$ 186,250.00      |
|        | -TOTAL:1000-5999             | \$ 949,219.00 | \$ 928,623.00     | \$ 924,223.00      |



# Educational Support Services

## Dr. James Brescia - Superintendent

| Object | Description                                       | 15-16           | 16-17             | 17-18              |
|--------|---|-----------------|-------------------|--------------------|
|        |   | Actuals         | Estimated Actuals | Budget Development |
|        | <b>RESOURCE: 0000 UNRESTRICTED</b>                |                 |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 740,419.00   | \$ 519,835.00     | \$ 464,841.00      |
| 2000   | CLASSIFIED PERSONNEL                              | \$ 165,525.00   | \$ 148,339.00     | \$ 149,509.00      |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 251,926.00   | \$ 202,696.00     | \$ 216,537.00      |
| 4000   | BOOKS AND SUPPLIES                                | \$ 44,672.00    | \$ 60,090.00      | \$ 41,360.00       |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 126,603.00   | \$ 135,462.00     | \$ 126,725.00      |
|        | -TOTAL:1000-7999                                  | \$ 1,329,145.00 | \$ 1,066,422.00   | \$ 998,972.00      |
|        | <b>RESC :4203 NCLB:T3:LIMITED ENGLISH PROF CN</b> |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 18,590.00    | \$ 17,544.00      | \$ 11,428.00       |
| 4000   | BOOKS AND SUPPLIES                                | \$ 680.00       | \$ 2,712.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 835.00       | \$ 2,158.00       | \$ 1,521.00        |
|        | -TOTAL:1000-5999                                  | \$ 1,515.00     | \$ 4,870.00       | \$ 1,521.00        |
| 7000   | TUITION AND TRANSFERS                             | \$ 3,117.00     | \$ 7,152.00       | \$ 6,616.00        |
|        | -TOTAL:1000-7999                                  | \$ 4,632.00     | \$ 12,022.00      | \$ 8,137.00        |
|        | <b>RESC :6680 TUPE COE ADMINISTRATIVE GRANTS</b>  |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 624.00       | \$ 41,865.00      | \$ 37,500.00       |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 25,744.00    | \$ 26,516.00      | \$ 23,746.00       |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 8,314.00     | \$ 8,987.00       | \$ 8,532.00        |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 1,046.00     | \$ 1,977.00       | \$ 1,246.00        |
|        | -TOTAL:1000-5999                                  | \$ 35,104.00    | \$ 37,480.00      | \$ 33,524.00       |
| 7000   | TUITION AND TRANSFERS                             | \$ 3,020.00     | \$ 4,385.00       | \$ 3,976.00        |
|        | -TOTAL:1000-7999                                  | \$ 38,124.00    | \$ 41,865.00      | \$ 37,500.00       |
|        | <b>RESC :6690 TOBACCO USE PREV ED - GR 6-12</b>   |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 29,285.00    | \$ 14,068.00      | \$ 60,000.00       |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 5,521.00     | \$ 1,979.00       |                    |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 839.00       | \$ 670.00         |                    |
| 4000   | BOOKS AND SUPPLIES                                |                 |                   | \$ 3,335.00        |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 20,605.00    | \$ 9,945.00       | \$ 50,303.00       |
|        | -TOTAL:1000-5999                                  | \$ 26,965.00    | \$ 12,594.00      | \$ 53,638.00       |
| 7000   | TUITION AND TRANSFERS                             |                 | \$ 1,474.00       | \$ 6,362.00        |
|        | -TOTAL:1000-7999                                  | \$ 29,285.00    | \$ 14,068.00      | \$ 60,000.00       |

# Educational Support Services

Dr. James Brescia - Superintendent

| Object | Description                               | 15-16         | 16-17                | 17-18                 |
|--------|---|---------------|----------------------|-----------------------|
|        |   | Actuals       | Estimated<br>Actuals | Budget<br>Development |
|        | RESC :7823 MULTI-TIER SUP STWIDE/ (ISABS) |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES                     |               | \$ 25,000.00         |                       |
| 5000   | OTH OPERATING EXPEND D N USE              |               | \$ 22,379.00         |                       |
|        | -TOTAL:1000-5999                          |               | \$ 22,379.00         |                       |
| 7000   | TUITION AND TRANSFERS                     |               | \$ 2,621.00          |                       |
|        | -TOTAL:1000-7999                          |               | \$ 25,000.00         |                       |
|        | RESC :9012 COLLEGE NIGHT                  |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 486.00     | \$ 5,000.00          | \$ 5,000.00           |
| 4000   | BOOKS AND SUPPLIES                        | \$ 192.00     | \$ 4,416.00          | \$ 2,500.00           |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 294.00     | \$ 584.00            | \$ 2,500.00           |
|        | -TOTAL:1000-7999                          | \$ 486.00     | \$ 5,000.00          | \$ 5,000.00           |
|        | RESC :9028 MOCK TRIAL                     |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 10,160.00  | \$ 8,280.00          | \$ 8,000.00           |
| 4000   | BOOKS AND SUPPLIES                        | \$ 543.00     | \$ 4,780.00          | \$ 500.00             |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 8,500.00   | \$ 8,477.00          | \$ 7,500.00           |
|        | -TOTAL:1000-7999                          | \$ 9,043.00   | \$ 13,257.00         | \$ 8,000.00           |
|        | RESC :9053 REGIONAL SCH SUPP AND IMPROVMT |               |                      |                       |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 100,630.00 | \$ 94,670.00         | \$ 84,000.00          |
| 1000   | CERTIFICATED PERSONNEL                    | \$ 24,902.00  | \$ 48,065.00         | \$ 56,694.00          |
| 2000   | CLASSIFIED PERSONNEL                      | \$ 19,209.00  |                      |                       |
| 3000   | EMPLOYEE BENEFITS                         | \$ 13,819.00  | \$ 14,811.00         | \$ 18,400.00          |
| 4000   | BOOKS AND SUPPLIES                        | \$ 2,028.00   | \$ 4,200.00          |                       |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 12,086.00  | \$ 37,723.00         |                       |
|        | -TOTAL:1000-5999                          | \$ 72,044.00  | \$ 104,799.00        | \$ 75,094.00          |
| 7000   | TUITION AND TRANSFERS                     | \$ 6,195.00   | \$ 12,262.00         | \$ 8,906.00           |
|        | -TOTAL:1000-7999                          | \$ 78,240.00  | \$ 117,061.00        | \$ 84,000.00          |

# Educational Support Services

Dr. James Brescia - Superintendent

| Object | Description                         | 15-16        | 16-17                | 17-18                 |
|--------|-------------------------------------|--------------|----------------------|-----------------------|
|        |                                     | Actuals      | Estimated<br>Actuals | Budget<br>Development |
|        | RESC :9136 FIRST 5 IMPACT           |              |                      |                       |
| 8000   | REVENUE LIMIT SOURCES               |              | \$ 113,848.00        | \$ 134,533.00         |
| 1000   | CERTIFICATED PERSONNEL              |              | \$ 16,896.00         | \$ 7,702.00           |
| 2000   | CLASSIFIED PERSONNEL                |              | \$ 37,818.00         | \$ 51,243.00          |
| 3000   | EMPLOYEE BENEFITS                   |              | \$ 16,524.00         | \$ 17,824.00          |
| 4000   | BOOKS AND SUPPLIES                  |              | \$ 27,935.00         | \$ 41,278.00          |
| 5000   | OTH OPERATING EXPEND D N USE        |              | \$ 8,320.00          | \$ 9,476.00           |
|        | -TOTAL:1000-5999                    |              | \$ 107,493.00        | \$ 127,523.00         |
| 7000   | TUITION AND TRANSFERS               |              | \$ 6,355.00          | \$ 7,010.00           |
|        | -TOTAL:1000-7999                    |              | \$ 113,848.00        | \$ 134,533.00         |
|        | RESC :9401 ECE WORKSHOP             |              |                      |                       |
| 8000   | REVENUE LIMIT SOURCES               | \$ 5,369.00  | \$ 5,819.00          |                       |
| 2000   | CLASSIFIED PERSONNEL                | \$ 1,430.00  |                      |                       |
| 3000   | EMPLOYEE BENEFITS                   | \$ 315.00    |                      |                       |
| 4000   | BOOKS AND SUPPLIES                  | \$ 7,485.00  | \$ 1,190.00          |                       |
| 5000   | OTH OPERATING EXPEND D N USE        | \$ 1,166.00  | \$ 4,087.00          |                       |
|        | -TOTAL:1000-7999                    | \$ 10,396.00 | \$ 5,277.00          |                       |
|        | RESC :9405 ED TECH PROF DEVELOPMENT |              |                      |                       |
| 8000   | REVENUE LIMIT SOURCES               | \$ 17,236.00 |                      |                       |
| 4000   | BOOKS AND SUPPLIES                  | \$ 9,398.00  |                      |                       |
| 5000   | OTH OPERATING EXPEND D N USE        | \$ 12,709.00 |                      |                       |
|        | -TOTAL:1000-5999                    | \$ 22,107.00 |                      |                       |
| 7000   | TUITION AND TRANSFERS               | \$ 1,902.00  |                      |                       |
|        | -TOTAL:1000-7999                    | \$ 24,009.00 |                      |                       |

Moved to  
Unrestricted

# Educational Support Services

Dr. James Brescia - Superintendent

| Object | Description                       | 15-16        | 16-17             | 17-18              |
|--------|-----------------------------------|--------------|-------------------|--------------------|
|        |                                   | Actuals      | Estimated Actuals | Budget Development |
|        | RESC :9408 COUNTY MUSIC PROGRAM   |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES             | \$ 9,502.00  | \$ 11,035.00      | \$ 11,000.00       |
| 4000   | BOOKS AND SUPPLIES                | \$ 586.00    | \$ 906.00         | \$ 1,000.00        |
| 5000   | OTH OPERATING EXPEND D N USE      | \$ 8,890.00  | \$ 10,155.00      | \$ 10,000.00       |
|        | -TOTAL:1000-7999                  | \$ 9,476.00  | \$ 11,061.00      | \$ 11,000.00       |
|        | RESC :9417 Raising a Reader       |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES             | \$ 41,690.00 | \$ 40,000.00      | \$ 40,000.00       |
| 2000   | CLASSIFIED PERSONNEL              | \$ 16,904.00 | \$ 14,289.00      | \$ 11,610.00       |
| 3000   | EMPLOYEE BENEFITS                 | \$ 3,539.00  | \$ 2,344.00       | \$ 2,858.00        |
| 4000   | BOOKS AND SUPPLIES                | \$ 9,585.00  | \$ 13,541.00      | \$ 13,380.00       |
| 5000   | OTH OPERATING EXPEND D N USE      | \$ 2,840.00  | \$ 37,821.00      | \$ 12,152.00       |
|        | -TOTAL:1000-7999                  | \$ 32,868.00 | \$ 67,995.00      | \$ 40,000.00       |
|        | RESC :9418 Early Learning for All |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES             | \$ 48,088.00 | \$ 44,409.00      | \$ 44,409.00       |
| 1000   | CERTIFICATED PERSONNEL            |              | \$ 7,805.00       |                    |
| 2000   | CLASSIFIED PERSONNEL              | \$ 18,490.00 | \$ 16,995.00      | \$ 21,157.00       |
| 3000   | EMPLOYEE BENEFITS                 | \$ 3,465.00  | \$ 6,485.00       | \$ 5,725.00        |
| 4000   | BOOKS AND SUPPLIES                | \$ 9,689.00  | \$ 4,871.00       | \$ 7,791.00        |
| 5000   | OTH OPERATING EXPEND D N USE      | \$ 16,195.00 | \$ 5,601.00       | \$ 7,389.00        |
|        | -TOTAL:1000-5999                  | \$ 47,840.00 | \$ 41,757.00      | \$ 42,062.00       |
| 7000   | TUITION AND TRANSFERS             | \$ 1,778.00  | \$ 2,652.00       | \$ 2,347.00        |
|        | -TOTAL:1000-7999                  | \$ 49,618.00 | \$ 44,409.00      | \$ 44,409.00       |
|        | RESC :9510 CTAP                   |              |                   |                    |
| 1000   | CERTIFICATED PERSONNEL            | \$ 29,970.00 | \$ 4,749.00       | \$ 4,750.00        |
| 2000   | CLASSIFIED PERSONNEL              | \$ 14,031.00 |                   |                    |
| 3000   | EMPLOYEE BENEFITS                 | \$ 14,521.00 | \$ 1,616.00       | \$ 1,714.00        |
| 5000   | OTH OPERATING EXPEND D N USE      | \$ 1,144.00  | \$ 3,760.00       |                    |
|        | -TOTAL:1000-5999                  | \$ 59,667.00 | \$ 10,125.00      | \$ 6,464.00        |
| 7000   | TUITION AND TRANSFERS             | \$ 5,132.00  | \$ 849.00         |                    |
|        | -TOTAL:1000-7999                  | \$ 64,799.00 | \$ 10,974.00      | \$ 6,464.00        |

**Educational Support Services**  
**Dr. James Brescia - Superintendent**  
**Celeste Royer - State CREEC Network Regional Manager**

| Object | Description   | 15-16         | 16-17             | 17-18              |
|--------|---|---------------|-------------------|--------------------|
|        |   | Actuals       | Estimated Actuals | Budget Development |
|        | <b>RANCHO EL CHORRO OUTDOORS SCHOOL</b>   |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 737,525.00 | \$ 811,251.00     | \$ 922,893.00      |
| 2000   | CLASSIFIED PERSONNEL  | \$ 447,861.00 | \$ 440,815.00     | \$ 507,567.00      |
| 3000   | EMPLOYEE BENEFITS   | \$ 143,339.00 | \$ 147,689.00     | \$ 160,776.00      |
| 4000   | BOOKS AND SUPPLIES  | \$ 88,115.00  | \$ 122,075.00     | \$ 158,625.00      |
| 5000   | OTH OPERATING EXPEND D N USE  | \$ 51,603.00  | \$ 95,672.00      | \$ 90,925.00       |
|        | -TOTAL:1000-5999  | \$ 730,918.00 | \$ 806,251.00     | \$ 917,893.00      |
| 6000   | CAPITAL OUTLAY  | \$ 6,608.00   | \$ 5,000.00       | \$ 5,000.00        |
|        | -TOTAL:1000-7999  | \$ 737,525.00 | \$ 811,251.00     | \$ 922,893.00      |
|        | <b>RESC :0841 REC CONTRACTS - Host the CREEC Network Website and Resource Directory</b> |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   |               | \$ 41,432.00      |                    |
| 2000   | CLASSIFIED PERSONNEL  |               | \$ 1,917.00       |                    |
| 3000   | EMPLOYEE BENEFITS   |               | \$ 123.00         |                    |
| 5000   | OTH OPERATING EXPEND D N USE  |               | \$ 34,487.00      |                    |
|        | -TOTAL:1000-5999  |               | \$ 36,527.00      |                    |
| 7000   | TUITION AND TRANSFERS   |               | \$ 4,905.00       |                    |
|        | -TOTAL:1000-7999  |               | \$ 41,432.00      |                    |
|        | <b>RESC :0842 Ten Strands Creec PD Contract</b>   |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   |               | \$ 113,008.00     |                    |
| 4000   | BOOKS AND SUPPLIES  |               | \$ 2,270.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE  |               | \$ 98,900.00      |                    |
|        | -TOTAL:1000-5999  |               | \$ 101,170.00     |                    |
| 7000   | TUITION AND TRANSFERS   |               | \$ 11,838.00      |                    |
|        | -TOTAL:1000-7999  |               | \$ 113,008.00     |                    |

**Educational Support Services**  
**Dr. James Brescia - Superintendent**  
**Celeste Royer - State CREEC Network Regional Manager**

| Object | Description   | 15-16        | 16-17             | 17-18              |
|--------|---|--------------|-------------------|--------------------|
|        |   | Actuals      | Estimated Actuals | Budget Development |
|        | <b>RESC :7136 Environmental Education Grant Program (EEGP)</b>                                |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 40,125.00 | \$ 30,078.00      | \$ 32,000.00       |
| 2000   | CLASSIFIED PERSONNEL  | \$ 23,673.00 | \$ 22,412.00      | \$ 23,283.00       |
| 3000   | EMPLOYEE BENEFITS   | \$ 4,979.00  | \$ 5,310.00       | \$ 5,937.00        |
| 5000   | OTH OPERATING EXPEND D N USE  | \$ 8,329.00  |                   | \$ 273.00          |
|        | -TOTAL:1000-5999  | \$ 36,982.00 | \$ 27,722.00      | \$ 29,493.00       |
| 7000   | TUITION AND TRANSFERS   | \$ 3,143.00  | \$ 2,356.00       | \$ 2,507.00        |
|        | -TOTAL:1000-7999  | \$ 40,125.00 | \$ 30,078.00      | \$ 32,000.00       |
|        | <b>RESC :7810 DWR - California Regional Environmental Education Community (CREEC) Region.</b> |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 1,500.00  | \$ 1,500.00       | \$ 1,500.00        |
| 2000   | CLASSIFIED PERSONNEL  |              | \$ 1,117.00       | \$ 1,100.00        |
| 3000   | EMPLOYEE BENEFITS   |              | \$ 265.00         | \$ 282.00          |
| 5000   | OTH OPERATING EXPEND D N USE  | \$ 1,382.00  |                   |                    |
|        | -TOTAL:1000-5999  | \$ 1,382.00  | \$ 1,382.00       | \$ 1,382.00        |
| 7000   | TUITION AND TRANSFERS   | \$ 118.00    | \$ 118.00         | \$ 118.00          |
|        | -TOTAL:1000-7999  | \$ 1,500.00  | \$ 1,500.00       | \$ 1,500.00        |
|        | <b>RESC :7822 Drought Response Outreach Program for Schools (DROPS) Grant</b>                 |              |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   |              | \$ 300,000.00     |                    |
| 6000   | CAPITAL OUTLAY  |              | \$ 300,000.00     |                    |
|        | -TOTAL:1000-7999  |              | \$ 300,000.00     |                    |
|        | <b>RESC :9134 So Cal Gas Co</b>   |              |                   |                    |
| 2000   | CLASSIFIED PERSONNEL  | \$ 1,158.00  | \$ 144.00         |                    |
| 3000   | EMPLOYEE BENEFITS   | \$ 207.00    | \$ 34.00          |                    |
| 4000   | BOOKS AND SUPPLIES  | \$ 1,527.00  | \$ 817.00         |                    |
| 5000   | OTH OPERATING EXPEND D N USE  | \$ 1,493.00  | \$ 8,000.00       |                    |
|        | -TOTAL:1000-5999  | \$ 4,386.00  | \$ 8,995.00       |                    |
| 7000   | TUITION AND TRANSFERS   | \$ 377.00    | \$ 1,053.00       |                    |
|        | -TOTAL:1000-7999  | \$ 4,763.00  | \$ 10,048.00      |                    |



**Educational Support Services**  
**James Brescia, Ed.D - Superintendent**  
**Educational Technology Center**  
**Michael Garrett - Technology Center Manager**

| Object | Description                              | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :0470 EDUCATIONAL TECHNOLOGY CENTER |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ 407,162.00 | \$ 441,147.00     | \$ 449,605.00      |
| 2000   | CLASSIFIED PERSONNEL                     | \$ 222,739.00 | \$ 202,699.00     | \$ 153,596.00      |
| 3000   | EMPLOYEE BENEFITS                        | \$ 80,301.00  | \$ 71,580.00      | \$ 76,585.00       |
| 4000   | BOOKS AND SUPPLIES                       | \$ 8,185.00   | \$ 1,961.00       | \$ 500.00          |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 100,936.00 | \$ 164,907.00     | \$ 168,924.00      |
|        | -TOTAL:1000-7999                         | \$ 412,162.00 | \$ 441,147.00     | \$ 399,605.00      |
|        | RESC :9515 PEG                           |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ -          | \$ 100.00         | \$ 50,000.00       |
| 2000   | CLASSIFIED PERSONNEL                     |               |                   | \$ 50,000.00       |
| 4000   | BOOKS AND SUPPLIES                       | \$ 20,295.00  | \$ 20,765.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 341.00     | \$ 30.00          |                    |
|        | -TOTAL:1000-7999                         | \$ 20,636.00  | \$ 20,795.00      | \$ 50,000.00       |

**Educational Support Services**  
**James Brescia, Ed.D - Superintendent**  
**Early Learning Educational Support**  
**Nancy Norton - Director**

| Object | Description                               | 15-16         | 16-17             | 17-18              |
|--------|---|---------------|-------------------|--------------------|
|        |   | Actuals       | Estimated Actuals | Budget Development |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 3,092.00   | \$ 22,542.00      | \$ 10,661.00       |
| 1000   | CERTIFICATED PERSONNEL                    | \$ 1,827.00   | \$ 1,535.00       |                    |
| 2000   | CLASSIFIED PERSONNEL                      | \$ 805.00     | \$ 346.00         |                    |
| 3000   | EMPLOYEE BENEFITS                         | \$ 508.00     | \$ 466.00         |                    |
| 4000   | BOOKS AND SUPPLIES                        |               | \$ 15,474.00      | \$ 5,250.00        |
| 5000   | OTH OPERATING EXPEND D N USE              |               | \$ 298.00         |                    |
|        | -TOTAL:1000-7999                          | \$ 3,140.00   | \$ 18,119.00      | \$ 5,250.00        |
|        | RESC :5320 CHILD NUTRITION-CCFP CLAIMS    |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 35,929.00  | \$ 32,500.00      | \$ 42,330.00       |
| 1000   | CERTIFICATED PERSONNEL                    | \$ 12,330.00  |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                      | \$ 9,042.00   | \$ 10,798.00      | \$ 10,603.00       |
| 3000   | EMPLOYEE BENEFITS                         | \$ 9,389.00   | \$ 5,677.00       | \$ 5,991.00        |
| 4000   | BOOKS AND SUPPLIES                        | \$ 16,856.00  | \$ 23,700.00      | \$ 22,100.00       |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 515.00     | \$ 900.00         | \$ 500.00          |
|        | -TOTAL:1000-5999                          | \$ 48,133.00  | \$ 41,075.00      | \$ 39,194.00       |
| 7000   | TUITION AND TRANSFERS                     | \$ 3,851.00   | \$ 3,164.00       | \$ 3,136.00        |
|        | -TOTAL:1000-7999                          | \$ 51,984.00  | \$ 44,239.00      | \$ 42,330.00       |
|        | RESC :6052 CH DEV:PREK/FAM LIT-PROG SUPRT |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 1,012.00   | \$ 2,500.00       | \$ 2,500.00        |
| 4000   | BOOKS AND SUPPLIES                        | \$ 937.00     | \$ 2,315.00       | \$ 2,315.00        |
|        | -TOTAL:1000-5999                          | \$ 937.00     | \$ 2,315.00       | \$ 2,315.00        |
| 7000   | TUITION AND TRANSFERS                     | \$ 75.00      | \$ 185.00         | \$ 185.00          |
|        | -TOTAL:1000-7999                          | \$ 1,012.00   | \$ 2,500.00       | \$ 2,500.00        |
|        | RESC :6105 CSPP STATE PRESCHOOL           |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                     | \$ 876,806.00 | \$ 862,830.00     | \$ 910,905.00      |
| 1000   | CERTIFICATED PERSONNEL                    | \$ 324,283.00 | \$ 310,900.00     | \$ 322,622.00      |
| 2000   | CLASSIFIED PERSONNEL                      | \$ 150,188.00 | \$ 142,868.00     | \$ 142,198.00      |
| 3000   | EMPLOYEE BENEFITS                         | \$ 187,883.00 | \$ 186,548.00     | \$ 211,408.00      |
| 4000   | BOOKS AND SUPPLIES                        | \$ 978.00     | \$ 3,371.00       | \$ 2,800.00        |
| 5000   | OTH OPERATING EXPEND D N USE              | \$ 8,956.00   | \$ 12,758.00      | \$ 10,774.00       |
|        | -TOTAL:1000-5999                          | \$ 672,289.00 | \$ 656,445.00     | \$ 689,802.00      |
| 7000   | TUITION AND TRANSFERS                     | \$ 65,576.00  | \$ 61,268.00      | \$ 67,845.00       |
|        | -TOTAL:1000-7999                          | \$ 737,865.00 | \$ 717,713.00     | \$ 757,647.00      |

Educational Support Services  
James Brescia, Ed.D - Superintendent  
Early Learning Educational Support  
Nancy Norton - Director

| Object | Description                              | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :6127 PRESCHOOL QRIS GRANT          |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    |               | \$ 182,621.00     |                    |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 137,552.00 | \$ 179,381.00     |                    |
|        | -TOTAL:1000-5999                         | \$ 137,552.00 | \$ 179,381.00     |                    |
| 7000   | TUITION AND TRANSFERS                    | \$ 760.00     | \$ 3,240.00       |                    |
|        | -TOTAL:1000-7999                         | \$ 138,312.00 | \$ 182,621.00     |                    |
|        | RESC :9010 OTHER LOCAL                   |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ 8,066.00   | \$ 12,471.00      |                    |
| 4000   | BOOKS AND SUPPLIES                       | \$ 5,860.00   | \$ 16,871.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 1,767.00   | \$ 519.00         |                    |
|        | -TOTAL:1000-7999                         | \$ 7,627.00   | \$ 17,390.00      |                    |
|        | RESC :9031 CHILDREN & FAMILIES - PROP 10 |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ 179,647.00 | \$ 184,345.00     |                    |
| 1000   | CERTIFICATED PERSONNEL                   | \$ 5,190.00   | \$ 5,190.00       |                    |
| 2000   | CLASSIFIED PERSONNEL                     | \$ 107,094.00 | \$ 100,094.00     |                    |
| 3000   | EMPLOYEE BENEFITS                        | \$ 60,974.00  | \$ 49,906.00      |                    |
| 4000   | BOOKS AND SUPPLIES                       | \$ 2,702.00   | \$ 3,000.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 23.00      | \$ 10,212.00      |                    |
|        | -TOTAL:1000-5999                         | \$ 175,983.00 | \$ 168,402.00     |                    |
| 7000   | TUITION AND TRANSFERS                    | \$ 13,861.00  | \$ 13,784.00      |                    |
|        | -TOTAL:1000-7999                         | \$ 189,844.00 | \$ 182,186.00     |                    |
|        | RESC :9044 FIRST 5 PRE-SCHOOLS           |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                    | \$ 6,989.00   | \$ 203,444.00     | \$ 200,104.00      |
| 1000   | CERTIFICATED PERSONNEL                   | \$ 110,595.00 | \$ 100,901.00     | \$ 109,600.00      |
| 2000   | CLASSIFIED PERSONNEL                     | \$ 3,229.00   | \$ 14,088.00      | \$ 4,000.00        |
| 3000   | EMPLOYEE BENEFITS                        | \$ 64,924.00  | \$ 65,664.00      | \$ 64,110.00       |
| 4000   | BOOKS AND SUPPLIES                       | \$ 4,148.00   | \$ 5,000.00       | \$ 5,000.00        |
| 5000   | OTH OPERATING EXPEND D N USE             | \$ 36.00      | \$ 330.00         | \$ 300.00          |
|        | -TOTAL:1000-5999                         | \$ 182,931.00 | \$ 185,983.00     | \$ 183,010.00      |
| 7000   | TUITION AND TRANSFERS                    | \$ 14,300.00  | \$ 14,803.00      | \$ 14,823.00       |
|        | -TOTAL:1000-7999                         | \$ 197,231.00 | \$ 200,786.00     | \$ 197,833.00      |



**Student Programs and Services  
Special Education Programs (Billbacks & Infant)  
Katherine Aaron - Executive Director**

| Object | Description  | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :3010 NCLB:Title I                                |               |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                                   | \$ 37,155.00  | \$ 133.00         |                    |
| 3000   | EMPLOYEE BENEFITS                                      | \$ 11,366.00  | \$ 17.00          |                    |
| 4000   | BOOKS AND SUPPLIES                                     | \$ 1,255.00   | \$ 16,400.00      | \$ 20,000.00       |
| 5000   | OTH OPERATING EXPEND D N USE                           | \$ 15,340.00  | \$ 50,188.00      | \$ 32,961.00       |
|        | -TOTAL:1000-7999                                       | \$ 65,116.00  | \$ 66,738.00      | \$ 52,961.00       |
|        | RESC :3385 SPECIAL EDUCATION-EARLY INTERVENTION GRANTS |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                  | \$ 62,152.00  | \$ 62,152.00      | \$ 62,152.00       |
| 2000   | CLASSIFIED PERSONNEL                                   | \$ 28,538.00  | \$ 22,024.00      | \$ 7,709.00        |
| 3000   | EMPLOYEE BENEFITS                                      | \$ 13,522.00  | \$ 9,631.00       | \$ 4,088.00        |
| 4000   | BOOKS AND SUPPLIES                                     | \$ 452.00     |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                           | \$ 14,719.00  | \$ 23,987.00      | \$ 43,765.00       |
|        | -TOTAL:1000-5999                                       | \$ 57,230.00  | \$ 55,642.00      | \$ 55,562.00       |
| 7000   | TUITION AND TRANSFERS                                  | \$ 4,922.00   | \$ 6,510.00       | \$ 6,590.00        |
|        | -TOTAL:1000-7999                                       | \$ 62,152.00  | \$ 62,152.00      | \$ 62,152.00       |
|        | RESC :4035 NCLB:T2A TEACHER QUALITY                    |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                                 |               | \$ 750.00         |                    |
| 3000   | EMPLOYEE BENEFITS                                      |               | \$ 158.00         |                    |
|        | -TOTAL:1000-7999                                       |               | \$ 908.00         |                    |
|        | RESC :5640 MEDI-CAL BILLING OPTION                     |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                                 | \$ 69,150.00  |                   |                    |
| 2000   | CLASSIFIED PERSONNEL                                   | \$ 142,924.00 |                   |                    |
| 3000   | EMPLOYEE BENEFITS                                      | \$ 74,657.00  |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                           | \$ 7,280.00   |                   |                    |
|        | -TOTAL:1000-7999                                       | \$ 294,010.00 |                   |                    |
|        | RESC :6300 LOTTERY:INSTRUCTIONAL MATERIAL              |               |                   |                    |
| 4000   | BOOKS AND SUPPLIES                                     | \$ 4,055.00   |                   |                    |
|        | -TOTAL:1000-7999                                       | \$ 4,055.00   |                   |                    |

**Student Programs and Services**  
**Special Education Programs (Billbacks & Infant)**  
**Katherine Aaron - Executive Director**

| Object | Description                                       | 15-16           | 16-17             | 17-18              |
|--------|---|-----------------|-------------------|--------------------|
|        |   | Actuals         | Estimated Actuals | Budget Development |
|        | <b>RESC :6500 SPECIAL EDUCATION APPORTIONMENT</b> |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 4,156,360.00 | \$ 4,898,287.00   | \$ 5,015,718.00    |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 1,662,087.00 | \$ 1,907,099.00   | \$ 1,854,294.00    |
| 2000   | CLASSIFIED PERSONNEL                              | \$ 951,858.00   | \$ 1,011,771.00   | \$ 1,041,514.00    |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 1,055,766.00 | \$ 1,245,189.00   | \$ 1,327,261.00    |
| 4000   | BOOKS AND SUPPLIES                                | \$ 42,395.00    | \$ 51,046.00      | \$ 83,350.00       |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 229,696.00   | \$ 130,317.00     | \$ 82,758.00       |
|        | -TOTAL:1000-5999                                  | \$ 3,941,801.00 | \$ 4,345,422.00   | \$ 4,389,177.00    |
| 7000   | TUITION AND TRANSFERS                             | \$ 366,986.00   | \$ 549,386.00     | \$ 566,433.00      |
|        | -TOTAL:1000-7999                                  | \$ 4,308,787.00 | \$ 4,894,808.00   | \$ 4,955,610.00    |
|        | <b>RESC :6510 SPECIAL ED- INFANT(EEIENEEDS)</b>   |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 535,764.00   | \$ 548,653.00     | \$ 535,764.00      |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 323,452.00   | \$ 335,447.00     | \$ 287,803.00      |
| 2000   | CLASSIFIED PERSONNEL                              | \$ 66,148.00    | \$ 70,214.00      | \$ 42,437.00       |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 120,753.00   | \$ 137,605.00     | \$ 117,263.00      |
| 4000   | BOOKS AND SUPPLIES                                |                 | \$ 3,271.00       | \$ 2,617.00        |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 3,540.00     | \$ 21,611.00      | \$ 28,839.00       |
|        | -TOTAL:1000-5999                                  | \$ 513,893.00   | \$ 568,148.00     | \$ 478,959.00      |
| 7000   | TUITION AND TRANSFERS                             | \$ 44,224.00    | \$ 66,485.00      | \$ 56,805.00       |
|        | -TOTAL:1000-7999                                  | \$ 558,117.00   | \$ 634,633.00     | \$ 535,764.00      |
|        | <b>RESC :6512 Special Ed Mental Health</b>        |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 108,000.00   | \$ 78,000.00      | \$ 78,000.00       |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 56,404.00    |                   |                    |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 21,596.00    |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 30,000.00    | \$ 78,000.00      | \$ 78,000.00       |
|        | -TOTAL:1000-7999                                  | \$ 108,000.00   | \$ 78,000.00      | \$ 78,000.00       |
|        | <b>RESC :6515 SPEC ED INFANT DISCRETIONARY</b>    |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                             | \$ 28,358.00    |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                            | \$ 3,885.00     |                   |                    |
| 3000   | EMPLOYEE BENEFITS                                 | \$ 653.00       |                   |                    |
| 4000   | BOOKS AND SUPPLIES                                | \$ 6,091.00     |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                      | \$ 16,121.00    | \$ 6,695.00       | \$ 6,685.00        |
|        | -TOTAL:1000-5999                                  | \$ 26,750.00    | \$ 6,695.00       | \$ 6,685.00        |
| 7000   | TUITION AND TRANSFERS                             | \$ 1,608.00     | \$ 783.00         | \$ 793.00          |
|        | -TOTAL:1000-7999                                  | \$ 28,358.00    | \$ 7,478.00       | \$ 7,478.00        |

## CAREER TECHNICAL EDUCATION

Michael Specchierla - Director, Career & Technical Education

| Object | Description   | 15-16           | 16-17                | 17-18                 |
|--------|---|-----------------|----------------------|-----------------------|
|        |   | Actuals         | Estimated<br>Actuals | Budget<br>Development |
|        | RESOURCE: 0000 UNRESTRICTED - CAREER TECHNICAL EDUCATION GRANTS |                 |                      |                       |
| 1000   | CERTIFICATED PERSONNEL  |                 | \$ 3,813.00          |                       |
| 3000   | EMPLOYEE BENEFITS   | \$ (81.00)      | \$ 724.00            |                       |
| 4000   | BOOKS AND SUPPLIES  | \$ 5,979.00     | \$ 2,125.00          |                       |
|        | -TOTAL:1000-7999  | \$ 5,898.00     | \$ 6,662.00          |                       |
|        | RESC :6382 CA CAREER PATHWAYS TRUST t                           |                 |                      |                       |
| 1000   | CERTIFICATED PERSONNEL  | \$ 202,580.00   | \$ 194,051.00        | \$ 128,577.00         |
| 2000   | CLASSIFIED PERSONNEL  | \$ 71,249.00    | \$ 94,269.00         | \$ 62,927.00          |
| 3000   | EMPLOYEE BENEFITS   | \$ 82,912.00    | \$ 81,276.00         | \$ 69,839.00          |
| 4000   | BOOKS AND SUPPLIES  | \$ 1,926.00     | \$ 700.00            |                       |
| 5000   | OTH OPERATING EXPEND D N USE                                    | \$ 967,193.00   | \$ 1,374,821.00      | \$ 1,328,466.00       |
|        | -TOTAL:1000-5999  | \$ 1,325,860.00 | \$ 1,745,117.00      | \$ 1,589,809.00       |
| 6000   | CAPITAL OUTLAY  |                 | \$ 420,689.00        | \$ 200,000.00         |
|        | -TOTAL:1000-6999  | \$ 1,325,860.00 | \$ 2,165,806.00      | \$ 1,789,809.00       |
| 7000   | TUITION AND TRANSFERS   | \$ 114,024.00   | \$ 361,512.00        | \$ 186,947.00         |
|        | -TOTAL:1000-7999  | \$ 1,439,884.00 | \$ 2,527,318.00      | \$ 1,976,756.00       |
|        | RESC :6387 CAREER TECHED INCENTIVE GRANT                        |                 |                      |                       |
| 1000   | CERTIFICATED PERSONNEL  |                 | \$ 22,652.00         | \$ 22,961.00          |
| 3000   | EMPLOYEE BENEFITS   |                 | \$ 8,587.00          | \$ 9,055.00           |
| 5000   | OTH OPERATING EXPEND D N USE                                    |                 | \$ 94,532.00         | \$ 127,926.00         |
|        | -TOTAL:1000-5999  |                 | \$ 125,771.00        | \$ 159,942.00         |
| 7000   | TUITION AND TRANSFERS   |                 | \$ 20,565.00         | \$ 13,058.00          |
|        | -TOTAL:1000-7999  |                 | \$ 146,336.00        | \$ 173,000.00         |
|        | RESC: 7851 PRE-APPRENTICESHIP                                   |                 |                      |                       |
| 5000   | OTH OPERATING EXPEND D N USE                                    |                 |                      | \$ 499,538.00         |
|        | RESC: 7852 APPRENTICESHIP                                       |                 |                      |                       |
| 5000   | OTH OPERATING EXPEND D N USE                                    |                 | \$ 50,000.00         | \$ 949,076.00         |
|        | -TOTAL:1000-7999  |                 | \$ 50,000.00         | \$ 949,076.00         |
|        | RESC :9382 MARCLED FOUNDATION-CTE                               |                 |                      |                       |
| 4000   | BOOKS AND SUPPLIES  |                 | \$ 92.00             |                       |
| 5000   | OTH OPERATING EXPEND D N USE                                    |                 | \$ 17,908.00         |                       |
|        | -TOTAL:1000-7999  |                 | \$ 18,000.00         |                       |





**Student Programs and Services**  
**DJ Pittenger - Assistant Superintendent**

| Object | Description   | 15-16           | 16-17             | 17-18              |
|--------|---|-----------------|-------------------|--------------------|
|        |   | Actuals         | Estimated Actuals | Budget Development |
|        | RESOURCE: 0000 UNRESTRICTED - STUDENT SERVICES EXTERNAL       |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 3,156.00     | \$ 1,025.00       |                    |
| 1000   | CERTIFICATED PERSONNEL  | \$ 44,701.00    | \$ 69,324.00      | \$ 88,918.00       |
| 2000   | CLASSIFIED PERSONNEL  |                 |                   | \$ 3,835.00        |
| 3000   | EMPLOYEE BENEFITS   | \$ 9,891.00     | \$ 17,976.00      | \$ 25,888.00       |
| 4000   | BOOKS AND SUPPLIES  | \$ 9,656.00     | \$ 3,417.00       | \$ 2,000.00        |
| 5000   | OTH OPERATING EXPEND D N USE                                  | \$ 42,358.00    | \$ 10,808.00      | \$ 8,389.00        |
|        | -TOTAL:1000-5999  | \$ 106,606.00   | \$ 101,525.00     | \$ 129,030.00      |
|        | RESOURCE: 0000 UNRESTRICTED - STUDENT SERVICES Alt Ed         |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ (772,091.00) | \$ (1,499,530.00) | \$ (51,711.00)     |
|        | RESOURCE: 0000 UNRESTRICTED - HOMELESS/FOSTER YOUTH           |                 |                   |                    |
| 1000   | CERTIFICATED PERSONNEL  | \$ 19,296.00    |                   |                    |
| 3000   | EMPLOYEE BENEFITS   | \$ 4,164.00     |                   |                    |
|        | -TOTAL:1000-5999  | \$ 23,460.00    |                   |                    |
|        | RESC :0240 COMMUNITY SCHOOLS-COE                              |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   | \$ 3,124,854.00 | \$ 3,141,130.00   | \$ 1,922,547.00    |
| 1000   | CERTIFICATED PERSONNEL  | \$ 1,356,268.00 | \$ 1,373,460.00   | \$ 1,030,028.00    |
| 2000   | CLASSIFIED PERSONNEL  | \$ 340,678.00   | \$ 262,912.00     | \$ 209,707.00      |
| 3000   | EMPLOYEE BENEFITS   | \$ 513,929.00   | \$ 562,536.00     | \$ 437,353.00      |
| 4000   | BOOKS AND SUPPLIES  | \$ 32,193.00    | \$ 10,720.00      | \$ 3,500.00        |
| 5000   | OTH OPERATING EXPEND D N USE                                  | \$ 459,321.00   | \$ 463,053.00     | \$ 222,231.00      |
|        | -TOTAL:1000-5999  | \$ 2,702,389.00 | \$ 2,672,681.00   | \$ 1,902,819.00    |
|        | RESC: 0911 CA CLASSIFIED SCHOOL TEACHER CREDENTIALING PROGRAM |                 |                   |                    |
| 8000   | REVENUE LIMIT SOURCES   |                 | \$ 180,000.00     |                    |
| 1000   | CERTIFICATED PERSONNEL  |                 | \$ 17,690.00      |                    |
| 2000   | CLASSIFIED PERSONNEL  |                 | \$ 19,918.00      | \$ 45,965.00       |
| 3000   | EMPLOYEE BENEFITS   |                 | \$ 6,226.00       | \$ 21,478.00       |
| 4000   | BOOKS AND SUPPLIES  |                 |                   | \$ 57.00           |
| 5000   | OTH OPERATING EXPEND D N USE                                  |                 | \$ 136,166.00     |                    |
|        | -TOTAL:1000-5999  |                 | \$ 180,000.00     | \$ 67,500.00       |
|        | RESC :1100 STATE LOTTERY                                      |                 |                   |                    |
| 4000   | BOOKS AND SUPPLIES  | \$ 17,558.00    | \$ 24,328.00      | \$ 6,300.00        |
| 5000   | OTH OPERATING EXPEND D N USE                                  | \$ 27,790.00    | \$ 24,364.00      | \$ 12,181.00       |
|        | -TOTAL:1000-5999  | \$ 45,348.00    | \$ 48,692.00      | \$ 18,481.00       |

**Student Programs and Services**  
**DJ Pittenger - Assistant Superintendent**

| Object | Description                                      | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :1400 EDUCATION PROTECTION ACT              |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 25,012.00  | \$ 19,993.00      | \$ 19,896.00       |
| 3000   | EMPLOYEE BENEFITS                                | \$ 7,904.00   | \$ 6,681.00       | \$ 6,778.00        |
|        | -TOTAL:1000-5999                                 | \$ 32,916.00  | \$ 26,674.00      | \$ 26,674.00       |
|        | RESC :3010 NCLB:TITLE 1                          |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 139,532.00 | \$ 164,918.00     | \$ 56,715.00       |
| 2000   | CLASSIFIED PERSONNEL                             | \$ 123,945.00 | \$ 123,498.00     | \$ 64,791.00       |
| 3000   | EMPLOYEE BENEFITS                                | \$ 77,777.00  | \$ 97,773.00      | \$ 51,958.00       |
| 4000   | BOOKS AND SUPPLIES                               | \$ 56,157.00  | \$ 22,277.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE                     | \$ 33,082.00  | \$ 42,825.00      | \$ 36,855.00       |
|        | -TOTAL:1000-5999                                 | \$ 430,493.00 | \$ 451,291.00     | \$ 210,319.00      |
|        | RESC :3010 NCLB:TITLE 1 HOMELESS/FOSTER YOUTH    |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 7,060.00   | \$ 37,650.00      | \$ 22,853.00       |
| 3000   | EMPLOYEE BENEFITS                                | \$ 1,523.00   | \$ 14,871.00      | \$ 8,313.00        |
| 4000   | BOOKS AND SUPPLIES                               | \$ 269.00     |                   | \$ 159.00          |
| 5000   | OTH OPERATING EXPEND D N USE                     | \$ 1,100.00   | \$ 120.00         |                    |
|        | -TOTAL:1000-5999                                 | \$ 9,952.00   | \$ 52,641.00      | \$ 31,325.00       |
|        | RESC :3025 NCLB:TITLE I PART D, LOCAL DELINQUENT |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                            | \$ 78,917.00  | \$ 95,085.00      | \$ 68,463.00       |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 53,824.00  | \$ 58,846.00      |                    |
| 3000   | EMPLOYEE BENEFITS                                | \$ 18,844.00  | \$ 26,037.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE                     |               | \$ 242.00         | \$ 61,204.00       |
|        | -TOTAL:1000-5999                                 | \$ 72,668.00  | \$ 85,125.00      | \$ 61,204.00       |
| 7000   | TUITION AND TRANSFERS                            | \$ 6,249.00   | \$ 9,960.00       | \$ 7,259.00        |
|        | -TOTAL:1000-7999                                 | \$ 78,917.00  | \$ 95,085.00      | \$ 68,463.00       |
|        | RESC :3310 SPECIAL EDUCATION-FEDERAL BASIC GRANT |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                           | \$ 17,823.00  | \$ 18,761.00      | \$ 15,266.00       |
| 3000   | EMPLOYEE BENEFITS                                | \$ 5,664.00   | \$ 6,273.00       | \$ 5,048.00        |
| 5000   | OTH OPERATING EXPEND D N USE                     | \$ 9,888.00   | \$ 3,639.00       | \$ 112.00          |
|        | -TOTAL:1000-5999                                 | \$ 33,375.00  | \$ 28,673.00      | \$ 20,426.00       |

**Student Programs and Services**  
**DJ Pittenger - Assistant Superintendent**

| Object | Description   | 15-16         | 16-17             | 17-18              |
|--------|---|---------------|-------------------|--------------------|
|        |   | Actuals       | Estimated Actuals | Budget Development |
|        | RESC :4035 NCLB:TITLE 2 PART A, TEACHER QUALITY         |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                                  | \$ 14,066.00  | \$ 1,750.00       |                    |
| 2000   | CLASSIFIED PERSONNEL                                    | \$ 96.00      |                   |                    |
| 3000   | EMPLOYEE BENEFITS                                       | \$ 4,295.00   | \$ 221.00         |                    |
| 5000   | OTH OPERATING EXPEND D N USE                            |               | \$ 12,142.00      | \$ 12,101.00       |
|        | -TOTAL:1000-5999  | \$ 18,457.00  | \$ 14,113.00      | \$ 12,101.00       |
|        | RESC :4203 NCLB:TITLE 3:LIMITED ENGLISH PROFICIENCY     |               |                   |                    |
| 1000   | CERTIFICATED PERSONNEL                                  | \$ 5,506.00   | \$ 2,349.00       | \$ 2,414.00        |
| 3000   | EMPLOYEE BENEFITS                                       | \$ 1,952.00   | \$ 797.00         | \$ 861.00          |
| 4000   | BOOKS AND SUPPLIES                                      |               | \$ 2,362.00       |                    |
| 5000   | OTH OPERATING EXPEND D N USE                            |               | \$ 14.00          | \$ 14.00           |
|        | -TOTAL:1000-5999  | \$ 7,458.00   | \$ 5,522.00       | \$ 3,289.00        |
|        | RESC :5630 NCLB:TITLE 10:HOMELESS CHILD EDUCATION GRANT |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                   | \$ 162,453.00 | \$ 183,821.00     | \$ 175,955.00      |
| 1000   | CERTIFICATED PERSONNEL                                  | \$ 31,567.00  | \$ 30,381.00      | \$ 49,706.00       |
| 2000   | CLASSIFIED PERSONNEL                                    | \$ 12,874.00  | \$ 10,958.00      | \$ 10,025.00       |
| 3000   | EMPLOYEE BENEFITS                                       | \$ 16,099.00  | \$ 15,967.00      | \$ 24,170.00       |
| 4000   | BOOKS AND SUPPLIES                                      | \$ 25,652.00  | \$ 10,908.00      | \$ 4,450.00        |
| 5000   | OTH OPERATING EXPEND D N USE                            | \$ 64,585.00  | \$ 100,857.00     | \$ 72,659.00       |
|        | -TOTAL:1000-5999  | \$ 150,776.00 | \$ 169,071.00     | \$ 161,010.00      |
| 7000   | TUITION AND TRANSFERS                                   | \$ 11,677.00  | \$ 14,750.00      | \$ 14,945.00       |
|        | -TOTAL:1000-7999  | \$ 162,453.00 | \$ 183,821.00     | \$ 175,955.00      |
|        | RESC :6300 LOTTERY:INSTRUCTIONAL MATERIAL               |               |                   |                    |
| 4000   | BOOKS AND SUPPLIES                                      | \$ 3,961.00   | \$ 8,084.00       | \$ 5,775.00        |
| 5000   | OTH OPERATING EXPEND D N USE                            |               | \$ 1,428.00       |                    |
|        | -TOTAL:1000-5999  | \$ 3,961.00   | \$ 9,512.00       | \$ 5,775.00        |

**Student Programs and Services**  
**DJ Pittenger - Assistant Superintendent**

| Object | Description  | 15-16         | 16-17             | 17-18              |
|--------|--|---------------|-------------------|--------------------|
|        |  | Actuals       | Estimated Actuals | Budget Development |
|        | <b>RESC :6505 SPECIAL EDUCATION-JUVENILE COURT SCHOOLS</b> |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                      | 607,599       | 755,416           | 619,382            |
| 1000   | CERTIFICATED PERSONNEL                                     | 279,990       | 345,451           | 272,117            |
| 2000   | CLASSIFIED PERSONNEL                                       | 107,242       | 147,932           | 124,998            |
| 3000   | EMPLOYEE BENEFITS  | 126,192       | 151,971           | 134,706            |
| 4000   | BOOKS AND SUPPLIES   | 26            |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                               | 46,739        | 30,419            | 21,891             |
|        | -TOTAL:1000-5999   | 560,189       | 675,773           | 553,712            |
| 7000   | TUITION AND TRANSFERS                                      | 47,410        | 79,643            | 65,670             |
|        | -TOTAL:1000-7999   | 607,599       | 755,416           | 619,382            |
|        | <b>RESC: 7338 COLLEGE READINESS BLOCK GRANT</b>            |               |                   |                    |
| 5000   | OTH OPERATING EXPEND D N USE                               |               | \$ 67,144.00      |                    |
|        | -TOTAL:1000-5999   |               | \$ 67,144.00      |                    |
| 7000   | TUITION AND TRANSFERS                                      |               | \$ 7,856.00       |                    |
|        | -TOTAL:1000-7999   |               | \$ 75,000.00      |                    |
|        | <b>RESC :7366 FOSTER YOUTH SERVICES</b>                    |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                      | \$ 157,634.00 | \$ 230,436.00     | \$ 222,103.00      |
| 1000   | CERTIFICATED PERSONNEL                                     | \$ 42,173.00  | \$ 45,186.00      | \$ 49,706.00       |
| 2000   | CLASSIFIED PERSONNEL                                       | \$ 12,874.00  | \$ 32,873.00      | \$ 30,074.00       |
| 3000   | EMPLOYEE BENEFITS  | \$ 19,862.00  | \$ 34,351.00      | \$ 34,727.00       |
| 4000   | BOOKS AND SUPPLIES   | \$ 7,505.00   | \$ 7,186.00       | \$ 3,200.00        |
| 5000   | OTH OPERATING EXPEND D N USE                               | \$ 62,738.00  | \$ 87,780.00      | \$ 81,907.00       |
|        | -TOTAL:1000-5999   | \$ 145,151.00 | \$ 207,376.00     | \$ 199,614.00      |
| 7000   | TUITION AND TRANSFERS                                      | \$ 12,483.00  | \$ 23,060.00      | \$ 22,489.00       |
|        | -TOTAL:1000-7999   | \$ 157,634.00 | \$ 230,436.00     | \$ 222,103.00      |
|        | <b>RESC: 9383 N.COUNTY MUSICAL ENGAGE-MOCA</b>             |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                      |               |                   | \$ 50,000.00       |
| 5000   | OTH OPERATING EXPEND D N USE                               |               |                   | \$ 50,000.00       |
|        | -TOTAL:1000-5999   |               |                   | \$ 50,000.00       |
|        | <b>RESC: 9384 COUNTYWIDE ARTS ENGAGE-MOCA</b>              |               |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                                      |               |                   | \$ 100,000.00      |
| 5000   | OTH OPERATING EXPEND D N USE                               |               |                   | \$ 100,000.00      |
|        | -TOTAL:1000-5999   |               |                   | \$ 100,000.00      |

**Student Programs and Services  
DJ Pittenger - Assistant Superintendent**

| Object | Description                                    | 15-16       | 16-17             | 17-18              |
|--------|--|-------------|-------------------|--------------------|
|        |  | Actuals     | Estimated Actuals | Budget Development |
|        | <b>RESC :9535 DISCOVER BRIGHT FUTURES</b>      |             |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                          | \$ 7,110.00 |                   |                    |
| 4000   | BOOKS AND SUPPLIES                             |             | \$ 692.00         |                    |
| 5000   | OTH OPERATING EXPEND D N USE                   | \$ 5,910.00 | \$ -              |                    |
|        | -TOTAL:1000-5999                               | \$ 5,910.00 | \$ 692.00         |                    |
| 7000   | TUITION AND TRANSFERS                          | \$ 508.00   |                   |                    |
|        | -TOTAL:1000-7999                               | \$ 6,418.00 | \$ 692.00         |                    |
|        | <b>RESC: 9536 VICTIM SERV RESOURCE PROJECT</b> |             |                   |                    |
| 8000   | REVENUE LIMIT SOURCES                          |             | \$ 37,500.00      |                    |
| 5000   | OTH OPERATING EXPEND D N USE                   |             | \$ 32,464.00      |                    |
|        | -TOTAL:1000-5999                               |             | \$ 32,464.00      |                    |
| 7000   | TUITION AND TRANSFERS                          |             | \$ 5,036.00       |                    |
|        | -TOTAL:1000-7999                               |             | \$ 37,500.00      |                    |



## BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dashboard (*See Attachment D*) and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. ADA projections for SLOCOE's operational grant and student programs have been projected at NO GROWTH. The **2017-18 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years, if expenditure and contribution reductions are fully realized.

### **2017-18**

- COLA **1.56%**
- LCFF funding fully implemented (*See Attachment A*)
- County-Wide ADA: 33,168.52 (*Reduced from 33,223.42 at 16-17 Second Interim*)
- Pupil-Driven ADA: Community School 103.69 Court School 35.00
  - (*Revised from 16-17 Second Interim Community School 89.7; Court School 33.53*)
  - *Court School reflects additional class added in Spring 2016-17*
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from **12.58% to 14.43%**
- Increased PERS Employer Rate from **13.888% to 15.531%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.
- Eliminated carryover and one-time expenditures from 2016-17

Other changes to revenues include:

- Reduced LCFF sources by (\$3,640,073) to reflect excess property taxes that will be returned to County Government in fiscal year 2018-19
- Increased Federal Revenues to reflect Migrant Education Program funding
- Reduced Federal Revenues by 10% for Title 1, Resource 3010
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA
- Reduced Other State revenues for one-time unrestricted COE funding (may be reinstated @ 45-Day Revise)
- Increased State Revenues to reflect increased funding to Drug/Alcohol/Tobacco grants and CTE Programs
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits costs
- Revised contributions to restricted programs to cover step and column and other program expenditures. Decreased contributions to Community School and RSP Special Education Programs, and Rancho El Chorro.
- Interfund Transfer from Fund 20 to Fund 01 to cover current year "pay-as-you-go" OPEB expenditures

Other expenditure projections include:

- Certificated salaries and benefits were revised as follows:
  - Decreased staffing ratios to reflect the closure of two community school sites
  - Adjusted staffing ratios to reflect the addition of Migrant Education Program.
- Classified salaries and benefits were revised as follows:
  - Decreased staffing ratios to reflect the closure of two community school sites
  - Adjusted staffing ratios to reflect the addition Migrant Education Program
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 3.11%.
- Material and supplies (objects 4000-4399) were reduced to reflect the closure of two community school sites. Adjusted food costs (object 4700) to reflect increased food program expenditures.
- Travel/conferences (objects 5200) and dues/memberships were reduced in both unrestricted and restricted budgets
- Operations (object 5500) and rentals/repairs(5600) were increased
- Consulting services (object 5800) were increased to reflect current contracts. Expected carry-over and new grant expenditures were budgeted in object 5899 and will be reallocated to other expenditure lines as expenditures are defined
- Capital outlay and equipment (objects 6100-6500) expenditures were adjusted to reflect one-time equipment purchases and construction projects
- Increase Indirect Costs Expenditures from 11.70% to 11.86%
- Reduced transfers out to Fund 12 Preschool Programs

## 2018-19

- COLA 2.15%
- LCFF funding fully implemented (*See Attachment B*)
- County-Wide ADA: No Growth
- Pupil-Driven ADA: No Growth
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from 14.43% to 16.28%
- Increased PERS Employer Rate from 15.531% to 18.10%
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785

Other changes to revenues include:

- Reduced LCFF sources by (\$3,430,822) to reflect excess property taxes that will be returned to County Government in fiscal year 2019-20
- Decreased Other State Revenues to reflect one-time Career Pathways 4 year grant funding, CTE Incentive grant funding, and Apprenticeship grant funding
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits expenses



- Lease revenues were increased to reflect anticipated lease agreements for Mesa View and Chalk Mountain
- Reduced contributions to ETC and Rancho El Chorro to reflect future program generated revenues
- Interfund Transfer from Fund 20 to Fund 01 to cover current year “pay-as-you-go” OPEB expenditures

Other expenditure projections include:

- Decreased certificated salary and benefits by .40 FTE based on projected Community School Program needs
- Utilities were reduced to reflect anticipated decreases based on school closures
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 3.19%
- Decreased Indirect Cost revenues to reflect reduced expenditures. Indirect Cost rate projected at 11.86%

### 2019-20

- COLA 2.35%
- LCFF funding fully implemented (*See Attachment C*)
- County-Wide ADA: No Growth
- Pupil-Driven ADA: No Growth
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from 16.28% to 18.13%
- Increased PERS Employer Rate from 18.10% to 20.8%
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.

Other changes to revenues include:

- Reduced LCFF sources by (\$3,379,149) to reflect excess property taxes that will be returned to County Government in fiscal year 2020-21
- Reduced Federal Programs to reflect one-time carry-over
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts
- Increased contributions to restricted programs to cover step and column and other program expenditures

Other expenditure projections include:

- Decreased Indirect Cost revenues to reflect reduced expenditures
- Reduced transfer out to Child Development Fund 12, to reflect future program revisions
- Reduced utility expenditures for anticipated savings due to installation of LED lighting and other energy saving projects
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.86%
- Indirect Cost rate projected at 11.86%

## GENERAL FUND REVENUES, 2017-18 BUDGET ADOPTION

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices. This formula is a two-part formula with funding for constitutional oversight responsibilities as well as instructional activities. The funding for county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at **1.56.0%** for **2017-18**. County-wide attendance is projected at a "No Growth Status" of 33,168.52 ADA. LCFF calculations for the 2017-18 County Operations Grant is **\$4,179,383**.

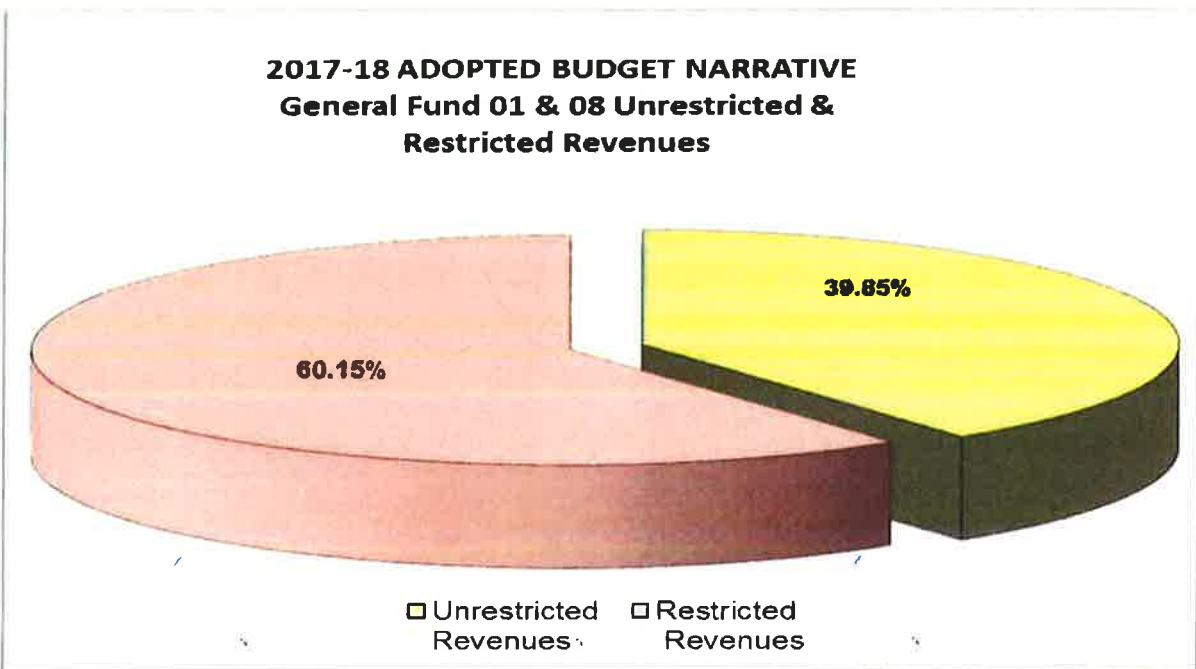
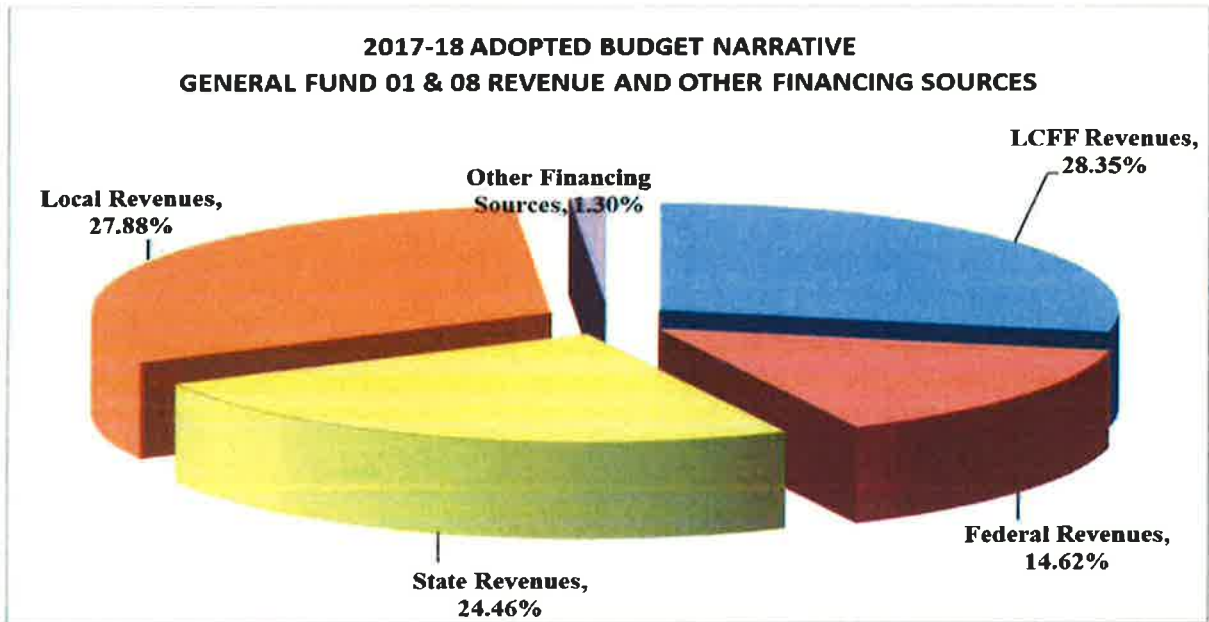
The second part of the funding is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. 2017-18 ADA projections for County Community School is 103.69, a NO GROWTH estimate based on 2016-17 P-Annual attendance. Juvenile Court School ADA is projected at 35.00 and reflects the addition of an additional class. LCFF calculations for the 2017-18 Pupil-Driven Grants are **\$2,293,120**.

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **\$816,785**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not useable by SLOCOE. Estimated 2017-18 excess property tax funds in the amount of \$3,640,073 have been subtracted from LCFF revenue sources and will be budgeted as an expenditure item in object 7299 in the subsequent fiscal year. The estimated excess property tax amount for 2016-17 is \$3,861,406 and will be included as expenditure in fiscal year 2017-18.

State revenues are based on projected state revenue growth as forecast by the Department of Finance. State revenues are dependent on variable revenue sources, such as personal income tax. LCFF year-over-year increases are dependent on annual state general fund revenue growth as allocated through the annual state budget process.

SLOCOE categorizes its General Fund revenue into five sources:

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



Other Revenue Highlights are as follows:

- Federal Revenues increased to reflect the addition of Migrant Education Program Funding
- Restricted State Revenues increased to reflect Apprenticeship grants. Unrestricted State funding decreased for one-time mandate funding
- Other Restricted Local Revenues were increased to reflect the increase in revenues for redevelopment funding, fees and contracts, donations, interest, and other miscellaneous revenue sources
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are projected at (\$961,428 and support the following:
  - Education Technology Center (ETC)
  - Rancho El Chorro (REC)
  - Routine Restricted Maintenance
  - Special Education for Alternative Education
  - Alternative Education Programs (Operational expenses)

## **GENERAL FUND EXPENDITURES, 2017-18 BUDGET ADOPTION**

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

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

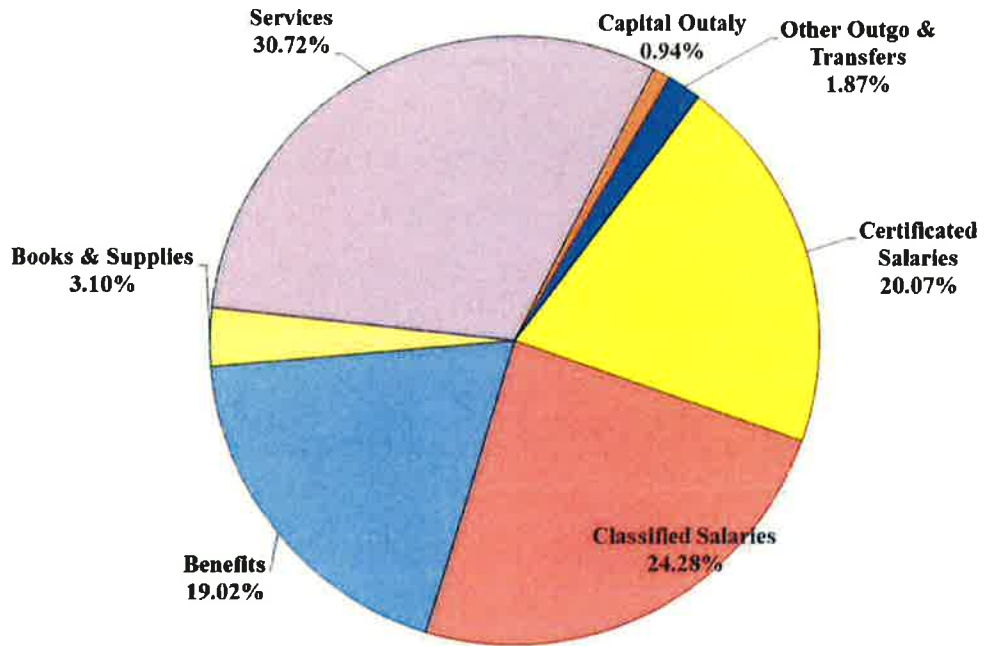
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

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

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

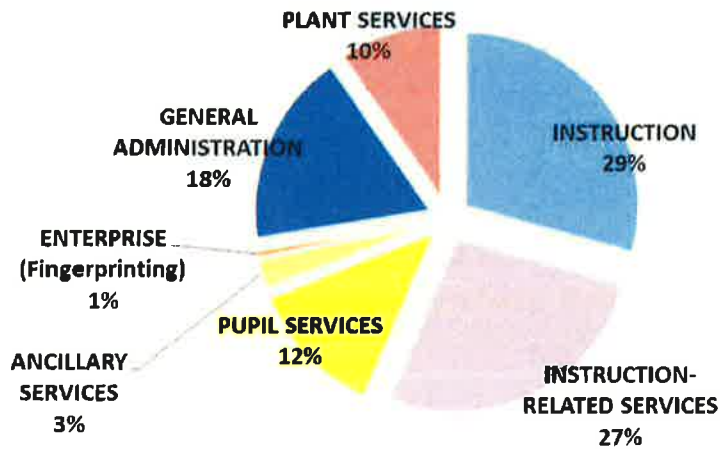
Services and other operating expenses include such expenditures as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.

**2017-18 ADOPTED BUDGET NARRATIVE  
GENERAL FUND 01 & 08 EXPENDITURES AND OTHER OUTGO,  
UNRESTRICTED AND RESTRICTED**



**2017-18 ADOPTED BUDGET NARRATIVE  
GENERAL FUND 01 & 08 RESTRICTED AND UNRESTRICTED EXPENDITURES BY  
FUNCTION**

**TOTAL \$27,170,243  
(EXCLUDING TRANSFERS OUT TO FUND 12)**



Other Expenditure Highlights are as follows:

- Expenditures have been revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or salary increases.
- Certificated, Classified, and Management FTE's have been adjusted to reflect the closing of Chalk Mountain and Mesa View Community School sites. FTE's have been adjusted to reflect current needs for the Migrant Education Program.
- Statutory benefits were increased to the most current rates for STRS, PERS, Worker's Compensation, and Unemployment.
- Expenditures for books and supplies were reduced in the areas of fuel expense and other miscellaneous supply items.
- Expenditures for services and other operating expenditures were revised as follows to reflect the most recent expenditure projections:
  - Travel and Conference Expenditures were reduced in unrestricted budgets
  - Dues and memberships were reduced in unrestricted and restricted budgets
  - Consulting Services were revised per updated agreements
- The contribution to the Child Development Fund was increased to cover salary and statutory benefit increases

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

The budget reflects step movement for staff and includes all current salary settlements through June 30, 2018.

#### Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2017-18 fiscal year. Based on the results of this study, we continue to use a combination of "pay-as-you-go" and interest income to finance the obligation. The recent increases in health and welfare serve as a reminder that this plan depends on stable interest rates and medical costs.

#### Deferred Maintenance

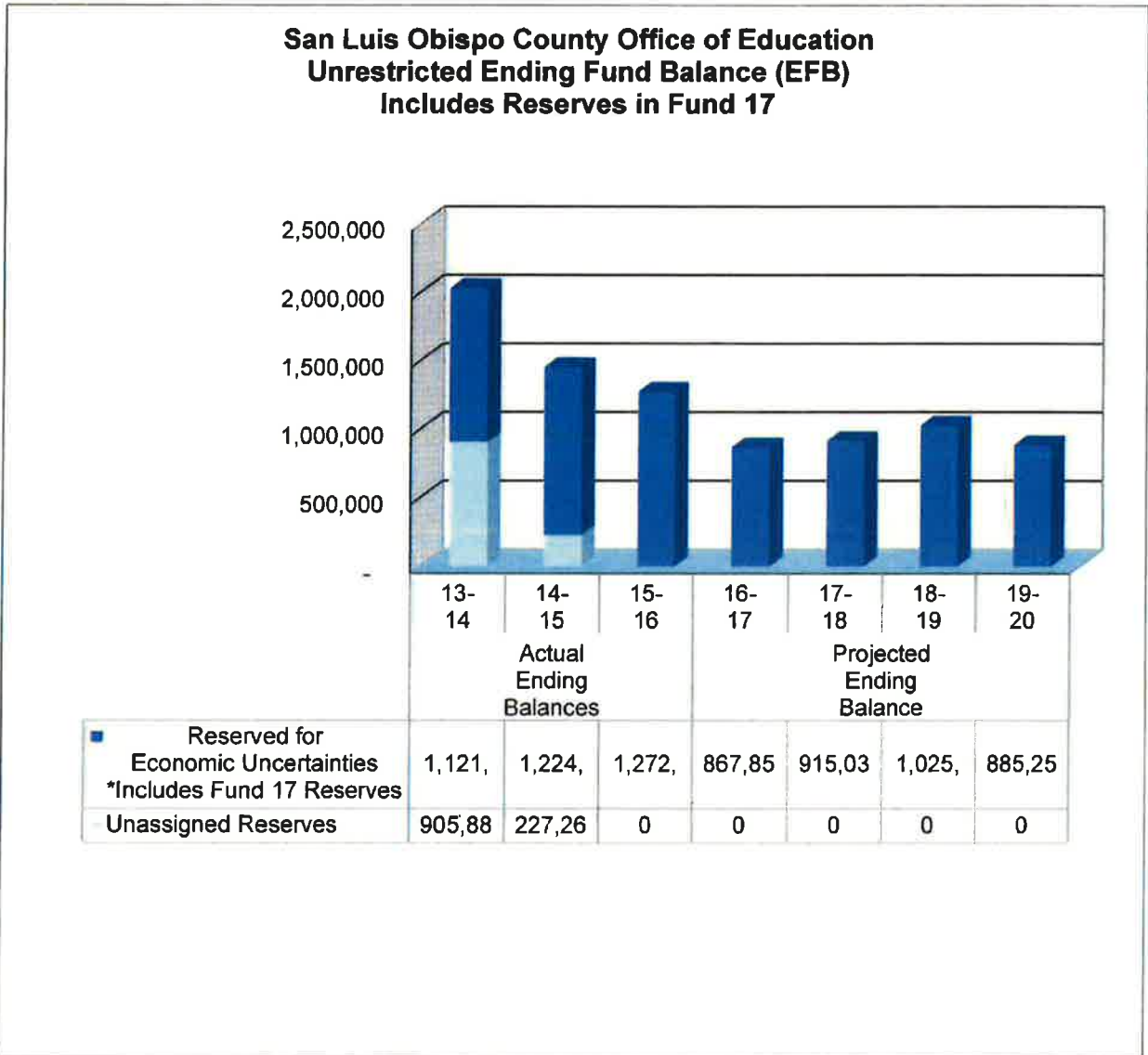
The budget as presented does not include a County School Service Fund contribution to the Deferred Maintenance Fund.

#### STRS On-Behalf Payments

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

**RESERVE FOR ECONOMIC UNCERTAINTIES**

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



## OTHER FUNDS OPERATED BY THE COE

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

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

| Fund 10  | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change       |
|--|--|----------------------------------|---------------------|
| <b>Revenues:</b>                                 |  |                                  |                     |
| Federal Revenues                                 | 6,354,656                              | 6,641,950                        | 287,294.00          |
| Other State Revenues                             | 7,565,224                              | 7,058,037                        | (507,187.00)        |
| Other Local Revenues                             | -                                      | -                                | -                   |
|  | \$ 13,919,880                          | \$ 13,699,987                    | \$ (219,893)        |
| <b>Expenditures:</b>                             |  |                                  |                     |
| Other Outgo                                      | 14,027,968                             | 13,699,987                       | (327,981)           |
| <b>Net</b>                                       | \$ (108,088)                           | \$ -                             | \$ 108,088          |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | <b>\$ (108,088)</b> |

### Fund 12 – Child Development Fund

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

| Fund 12  | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change   |
|--|--|----------------------------------|-----------------|
| <b>Revenues:</b>                                 |  |                                  |                 |
| Federal Revenues                                 | 30,000                                 | 30,000                           | -               |
| Other State Revenues                             | 867,973                                | 704,812                          | (163,161)       |
| Other Local Revenues                             | \$ 423,351                             | \$ 216,254                       | (207,097)       |
| Transfers In/Sources                             | \$ 228,393                             | \$ 231,584                       | 3,191           |
|  | \$ 1,549,717                           | \$ 1,182,650                     | \$ (367,067)    |
| <b>Expenditures:</b>                             |  |                                  |                 |
| Certificated Salaries                            | 418,526                                | 432,222                          | (13,696)        |
| Classified Salaries                              | 362,450                                | 253,122                          | 109,328         |
| Employee Benefits                                | 369,475                                | 326,405                          | 43,070          |
| Books & Supplies                                 | 78,714                                 | 46,315                           | 32,399          |
| Operating/Services                               | 233,182                                | 38,597                           | 194,585         |
| Other Outgo                                      | 96,444                                 | 85,989                           | 10,455          |
|  | \$ 1,558,791                           | \$ 1,182,650                     | \$ 376,141      |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | <b>\$ 9,074</b> |



Fund 14 – Deferred Maintenance Fund

This fund is designed to fund the regular ongoing maintenance of our facilities. Under the LCFF, no further contributions will be required from either the State or County Office to this fund. The balance in the fund will be used for deferred maintenance projects until the fund is exhausted.

Fund 16 – Forest Reserve Fund

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

|  | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change |
|--|--|----------------------------------|---------------|
| <b>Fund 16</b>                                   |  |                                  |               |
| <b>Revenues:</b>                                 |  |                                  |               |
| Federal Revenues                                 | -                                      | -                                | -             |
|  | \$ -                                   | \$ -                             | \$ -          |
| <b>Expenditures:</b>                             |  |                                  |               |
| Other Outgo/Tranfers Out                         | -                                      | -                                | -             |
|  | \$ -                                   | \$ -                             | \$ -          |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | \$ -          |

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

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

|  | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change |
|--|--|----------------------------------|---------------|
| <b>Fund 17</b>                                   |  |                                  |               |
| <b>Revenues:</b>                                 |  |                                  |               |
| Other Local Revenues                             | 2,000                                  | 2,000                            | -             |
|  | \$ 2,000                               | \$ 2,000                         | \$ -          |
| <b>Expenditures:</b>                             |  |                                  |               |
| Other Outgo/Tranfers Out                         | 2,000                                  | 2,000                            | -             |
|  | \$ 2,000                               | \$ 2,000                         | \$ -          |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | \$ -          |

Fund 20 – Retiree Health Benefits Fund

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

| <b>Fund 20</b>                                   | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change     |
|--|--|----------------------------------|-------------------|
| <b>Revenues:</b>                                 |  |                                  |                   |
| Other Local Revenues                             | 15,000                                 | 15,000                           | -                 |
|  | <u>\$ 15,000</u>                       | <u>\$ 15,000</u>                 | <u>\$ -</u>       |
| <b>Expenditures:</b>                             |  |                                  |                   |
| Other Outgo/Tranfers Out                         | 617,099                                | 346,215                          | 270,884           |
|  | <u>\$ 617,099</u>                      | <u>\$ 346,215</u>                | <u>\$ 270,884</u> |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | <b>\$ 270,884</b> |

Fund 40 – Special Reserve Fund (Capital Outlay)

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

| <b>Fund 40</b>                                   | 2016-17<br>Estimated<br>Actuals Budget | 2017-18<br>Budget<br>Development | Net<br>Change     |
|--|--|----------------------------------|-------------------|
| <b>Revenues:</b>                                 |  |                                  |                   |
| Other Local Revenues                             | 4,000                                  | 4,000                            | -                 |
| Transfers In/Sources                             | 60,000                                 | 60,000                           | -                 |
|  | <u>\$ 64,000</u>                       | <u>\$ 64,000</u>                 | <u>\$ -</u>       |
| <b>Expenditures:</b>                             |  |                                  |                   |
| Books & Supplies                                 | \$ 6,000                               | \$ -                             | \$ 6,000          |
| Capital Outlay                                   | \$ 887,989                             | \$ -                             | \$ 887,989        |
| Other Outgo/Tranfers Out                         | 4,000                                  | 4,000                            | -                 |
|  | <u>\$ 897,989</u>                      | <u>\$ 4,000</u>                  | <u>\$ 893,989</u> |
| <b>Total, Net Fund Balance Increase/Decrease</b> |  |                                  | <b>\$ 893,989</b> |

## **LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)**

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

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student engagement
- Support transitions for all students, including foster and homeless youth
- Increase family/caregiver

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1, increasing opportunities for Project-Based Learning (PBL); maintaining secure and safe campuses and maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; increasing the use of technology for students and staff.

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

- Professional learning focused on implementing three new Common Core curricula: Big Ideas Math; English 3D; and Get Focused, Stay Focused.
- Staff levels were maintained above the base level.
- Students and staff benefited from 1:1 Chromebook rollout with individualized professional learning for digital literacy, G Suite and Hapara, a learning management system.
- A decrease in the chronic absence rate

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

### **FINAL COMMENTS**

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. After the final state budget is adopted, any necessary revisions will be incorporated into the budget and brought back for Board approval. County Office staff is pleased to present this narrative and budget for your consideration.

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

**2017-18 Budget Development**

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

**County Operations Grant**

**ADA Section**

| ADA Ranges     | Rate     | Countywide ADA | Funding      | Totals       |
|----------------|----------|----------------|--------------|--------------|
| 0 30,000       | \$ 72.43 | 30,000.00      | \$ 2,172,900 |              |
| 30,000 60,000  | \$ 62.08 | 3,168.52       | \$ 196,702   |              |
| 60,000 140,000 | \$ 51.73 | -              | \$ -         |              |
| 140,000 "+"    | \$ 41.39 | -              | \$ -         |              |
|                |          |                |              | \$ 2,369,602 |

**District Section**

\$ 113,111.43 10 districts \$ 1,131,114

**Base Section**

\$ 678,666.83 \$ 678,667

**County Operations Grant Total** \$ 4,179,383 [A]

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

| Grant Type   | Rate                                | Program ADA   | Funding      | Totals  |
|--|-------------------------------------|---------------|--------------|---|
| <b>Community School Grant</b>                              |                                     |               |              | <b>Total Base \$ 1,609,753</b>                  |
| Base Grant   | \$ 11,606.84                        | <b>103.69</b> | \$ 1,203,513 | <b>Total Supplemental \$ 482,537</b>            |
| Supplemental (35%)   | \$ 4,062.39                         |               |              | <b>Total Concentration \$ 200,830</b>           |
| Estimated ELL / FRM %                                      | <input type="text" value="80.80%"/> | 83.78         | \$ 340,353   | <b>Project Flat ADA-16/17</b>                   |
| Concentration  | 30.80%                              | 31.94         | \$ 129,739   |   |
|  |                                     |               |              | \$ 1,673,605                                    |
| <b>Court School Grant</b>                                  |                                     |               |              | <b>projected 7 ADA for additional classroom</b> |
| Base Grant   | \$ 11,606.84                        | <b>35.00</b>  | \$ 406,239   |   |
| Supplemental (35%)   | \$ 4,062.39                         |               |              |   |
| Estimated ELL / FRM %                                      | 100.00%                             | 35.00         | \$ 142,184   |   |
| Concentration  | 50.00%                              | 17.50         | \$ 71,092    |   |
|  |                                     |               |              | \$ 619,515                                      |
| <b>Pupil Driven Grants Total</b>                           |                                     |               |              | <u>\$ 2,293,120</u> [B]                         |
| <b>Subtotal Local Control Funding Formula Grant Target</b> |                                     |               |              | <u>\$ 6,472,503</u> [F] = [A + B + E]           |

**Adjustments for Guarantee Minimum State Aid**

|  |    |                  |                    |
|--|----|------------------|--------------------|
| Excess Property Taxes                        |    | \$ (3,640,073)   | [L]                |
| Guaranteed State Aid                         |    |                  |                    |
| total categorical hold harmless              | \$ | 816,785          |                    |
| Less: ROP paid with taxes                    | \$ | -                |                    |
| H-to-S Transportation                        | \$ | -                |                    |
| TIIG   | \$ | -                |                    |
| Guaranteed Minimum State Aid                 | \$ | 816,785          | [P]                |
| <b>Add-On to Guarantee Minimum State Aid</b> | \$ | 816,785          | [Q] = [P - O] or 0 |
| <b>Estimated LCFF Funding</b>                | \$ | <b>7,289,288</b> | [R] = [K + Q]      |

**Increased or Improved Services LCAP % Calculation**

| COL 1  | COL 2   | COL 3  | COL 4  | COL 5  | COL 6a  | COL 6b  | COL 7   | COL 8a                               | COL 8b                              |
|--|---|--|--|--|---|---|---|--------------------------------------|-------------------------------------|
| Estimated LCFF Target for Supplemental & Concentration | Estimated LCFF funds expended on Unduplicated Pupils in Prior Year<br><b>Resource 0240 &amp; 6505</b> | Balance to Target Difference (COL 1 - COL 2) | Increase in Estimated Supplemental & Concentration Grant Funding (COL 3 TIMES GAP FUNDING) | Estimated Supplemental & Concentration Grant Funding (COL 4 + COL 2) Unless Line 3 <= 0, then Line 1 | <b>TOTAL LCFF FUNDING (EXCL TIIG &amp; TRANS)</b><br><b>Includes Operational Grant &amp; Pupil Driven Grant</b> | Total LCFF Funding Less Supp & Concentration (COL 6a - COL 5) | Minimum Proportionality Percentage (COL 5 / COL 6b) | If COL 3 = or less than 0 then COL 7 | If COL 8a is YES, then COL 1/COL 6a |
| Gap  |   |  |  |  |   |   |   |                                      |                                     |
| SLOCOE 2013-14   | \$ 937,343  | \$ 31,624                                    | \$ 285,678   | \$ 285,678   | \$ 8,109,888  | \$ 7,824,210  | 3.65%   |                                      | 11.56%                              |
| Gap  |   |  | 28.05%   |  |   |   |   |                                      |                                     |
| SLOCOE 2014-15   | \$ 937,343  | \$ 31,624                                    | \$ 254,054   | \$ 254,054   | \$ 8,109,888  | \$ 7,824,210  | 3.65%   |                                      | 11.56%                              |
| at Budget Adoption                                     | \$ 937,343  | \$ 31,624                                    | 20.68%   |  |   |   |   |                                      |                                     |
| Gap  |   |  | 52.20%   |  |   |   |   |                                      |                                     |
| SLOCOE 2015-16   | \$ 887,599  | \$ 1,225,341                                 | \$ 0.00  | \$ 1,225,341   | \$ 7,864,262  | \$ 6,638,922  | 18.46%  | YES                                  | 11.29%                              |
| at Budget Adoption*                                    | \$ 887,599  | \$ 1,225,341                                 | 54.84%   |  |   |   |   |                                      |                                     |
| Gap  |   |  |  |  |   |   |   |                                      |                                     |
| SLOCOE 2016-17   | \$ 608,506  | \$ 1,193,665                                 | \$ 0.00  | \$ 608,506   | \$ 6,952,296  | \$ 6,343,789  | 9.59%   | YES                                  | 9.59%                               |
| at Budget Adoption*                                    | \$ 608,506  | \$ 1,193,665                                 |  |  |   |   |   |                                      |                                     |
| Gap  |   |  | 43.97%   |  |   |   |   |                                      |                                     |
| SLOCOE 2017-18   | \$ 683,367  | \$ 959,021                                   | \$ 0.00  | \$ 683,367   | \$ 7,289,288  | \$ 6,605,921  | 10.34%  | YES                                  | 10.34%                              |
| at Budget Adoption*                                    | \$ 683,367  | \$ 959,021                                   |  |  |   |   |   |                                      |                                     |
| Gap  |   |  |  |  |   |   |   |                                      |                                     |

County Name : **SAN LUIS OBISPO**

Districts : 10

**2017-18 Budget Development**

2.15%

**LCFF Grant Section FOR FISCAL YEAR 2018-19**

**County Operations Grant**

**ADA Section**

| ADA Ranges     | Rate     | Countywide ADA | Funding      | Totals       |
|----------------|----------|----------------|--------------|--------------|
| 0 30,000       | \$ 73.99 | 30,000.00      | \$ 2,219,700 |              |
| 30,000 60,000  | \$ 63.41 | 3,223.42       | \$ 204,397   |              |
| 60,000 140,000 | \$ 52.84 | -              | \$ -         |              |
| 140,000 "+"    | \$ 42.28 | -              | \$ -         |              |
|                |          |                |              | \$ 2,424,097 |

**District Section**

\$ 113,768.54 10 districts \$ 1,137,685

**Base Section**

\$ 682,609.46 \$ 682,609

**County Operations Grant Total**

\$ 4,244,392 [A]

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

| Grant Type   | Rate         | Program ADA   | Funding      | Totals  |
|--|--------------|---------------|--------------|---|
| <b>Community School Grant</b>                              |              |               |              | <b>Total Base \$ 1,644,363</b>                  |
| Base Grant   | \$ 11,856.39 | <b>103.69</b> | \$ 1,229,389 | <b>Total Supplemental \$ 492,912</b>            |
| Supplemental (35%)   | \$ 4,149.74  |               |              | <b>Total Concentration \$ 205,149</b>           |
| Estimated ELL / FRM %                                      | 80.80%       | 83.78         | \$ 347,672   |   |
| Concentration  | 30.80%       | 31.94         | \$ 132,528   |   |
|  |              |               |              | \$ 1,709,589                                    |
| <b>Court School Grant</b>                                  |              |               |              | <b>ADDED NEW CLASS FROM 16-17 FOR FULL YEAR</b> |
| Base Grant   | \$ 11,856.39 | <b>35.00</b>  | \$ 414,974   |   |
| Supplemental (35%)   | \$ 4,149.74  |               |              |   |
| Estimated ELL / FRM %                                      | 100.00%      | 35.00         | \$ 145,241   |   |
| Concentration  | 50.00%       | 17.50         | \$ 72,620    |   |
|  |              |               |              | \$ 632,835                                      |
| <b>Pupil Driven Grants Total</b>                           |              |               |              | <u>\$ 2,342,424</u> [B]                         |
| <b>Subtotal Local Control Funding Formula Grant Target</b> |              |               |              | <u>\$ 6,586,816</u> [F] = [A + B + E]           |

**Adjustments for Guarantee Minimum State Aid**

|  |    |                  |                    |
|--|----|------------------|--------------------|
| Excess Property Taxes                        |    | \$ (3,430,822)   | [L]                |
| Guaranteed State Aid                         |    |                  |                    |
| total categorical hold harmless              | \$ | 816,785          |                    |
| Less: ROP paid with taxes                    | \$ | -                |                    |
| H-to-S Transportation                        | \$ | -                |                    |
| TIIG   | \$ | -                |                    |
| Guaranteed Minimum State Aid                 | \$ | 816,785          | [P]                |
| <b>Add-On to Guarantee Minimum State Aid</b> | \$ | 816,785          | [Q] = [P - O] or 0 |
| <b>Estimated 2016-17 LCFF Funding</b>        | \$ | <b>7,403,601</b> | [R] = [K + Q]      |

County Name : **SAN LUIS OBISPO**

Districts : 10

2.35%

**2017-18 Budget Development**  
**LCFF Grant Section FOR FISCAL YEAR 2019-20**

## County Operations Grant

## ADA Section

| ADA Ranges     | Rate     | Countywide ADA | Funding      | Totals       |
|----------------|----------|----------------|--------------|--------------|
| 0 30,000       | \$ 75.73 | 30,000.00      | \$ 2,271,900 |              |
| 30,000 60,000  | \$ 64.90 | 3,223.42       | \$ 209,200   |              |
| 60,000 140,000 | \$ 54.08 | -              | \$ -         |              |
| 140,000 "+"    | \$ 43.27 | -              | \$ -         |              |
|                |          |                |              | \$ 2,481,100 |

## District Section

|               |              |              |
|---------------|--------------|--------------|
| \$ 113,991.29 | 10 districts | \$ 1,139,913 |
|---------------|--------------|--------------|

## Base Section

|               |  |            |
|---------------|--|------------|
| \$ 683,945.94 |  | \$ 683,946 |
|---------------|--|------------|

## County Operations Grant Total

|              |     |
|--------------|-----|
| \$ 4,304,959 | [A] |
|--------------|-----|

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

| Grant Type   | Rate          | Program ADA  | Funding      | Totals  |
|--|---------------|--------------|--------------|---|
| <b>Community School Grant</b>                              |               |              |              | <b>Total Base \$ 1,629,988</b>                  |
| Base Grant   | \$ 12,135.02  | <b>93.32</b> | \$ 1,132,452 | <b>Total Supplemental \$ 494,395</b>            |
| Supplemental (35%)   | \$ 4,247.26   |              |              | <b>Total Concentration \$ 209,147</b>           |
| Estimated ELL / FRM %                                      | <b>80.80%</b> | 75.40        | \$ 320,258   |   |
| Concentration  | 30.80%        | 28.74        | \$ 122,078   |   |
|  |               |              |              | \$ 1,574,788                                    |
| <b>Court School Grant</b>                                  |               |              |              |   |
| Base Grant   | \$ 12,135.02  | <b>41.00</b> | \$ 497,536   | <b>ADDED NEW CLASS FROM 16-17 FOR FULL YEAR</b> |
| Supplemental (35%)   | \$ 4,247.26   |              |              |   |
| Estimated ELL / FRM %                                      | 100.00%       | 41.00        | \$ 174,138   |   |
| Concentration  | 50.00%        | 20.50        | \$ 87,069    |   |
|  |               |              |              | \$ 758,742                                      |
| <b>Pupil Driven Grants Total</b>                           |               |              |              | <b>\$ 2,333,531 [B]</b>                         |
| <b>Subtotal Local Control Funding Formula Grant Target</b> |               |              |              | <b>\$ 6,638,489 [F] = [A + B + E]</b>           |

## Adjustments for Guarantee Minimum State Aid

|  |            |                |                    |
|--|------------|----------------|--------------------|
| Excess Property Taxes                        |            | \$ (3,379,149) | [L]                |
| Guaranteed State Aid                         |            |                |                    |
| total categorical hold harmless              | \$ 816,785 |                |                    |
| Less: ROP paid with taxes                    | \$ -       |                |                    |
| H-to-S Transportation                        | \$ -       |                |                    |
| TIIG   | \$ -       |                |                    |
| Guaranteed Minimum State Aid                 |            | \$ 816,785     | [P]                |
| <b>Add-On to Guarantee Minimum State Aid</b> |            | \$ 816,785     | [Q] = [P - O] or 0 |
| <b>Estimated 2016-17 LCFF Funding</b>        |            | \$ 7,455,274   | [R] = [K + Q]      |

## SSC School District and Charter School Financial Projection Dashboard 2017-18 May Revision

This version of SSC's Financial Projection Dashboard is based on the 2017-18 May Revision. We have updated the Local Control Funding Formula (LCFF) factors. We have also updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| LCFF ENTITLEMENT FACTORS    |         |         |         |         |
|-----------------------------|---------|---------|---------|---------|
| Entitlement Factors per ADA | K-3     | 4-6     | 7-8     | 9-12    |
| 2016-17 Base Grants         | \$7,083 | \$7,189 | \$7,403 | \$8,578 |
| COLA at 1.56%               | \$110   | \$112   | \$115   | \$134   |
| 2017-18 Base Grants         | \$7,193 | \$7,301 | \$7,518 | \$8,712 |

| Entitlement Factors per ADA       | K-3     | 4-6     | 7-8     | 9-12    |
|-----------------------------------|---------|---------|---------|---------|
| 2017-18 Base Grants               | \$7,193 | \$7,301 | \$7,518 | \$8,712 |
| Grade Span Adjustment Factors     | 10.4%   | -       | -       | 2.6%    |
| Grade Span Adjustment Amounts     | \$748   | -       | -       | \$227   |
| 2017-18 Adjusted Base Grants      | \$7,941 | \$7,301 | \$7,518 | \$8,939 |
| Supplemental Grants (% Adj. Base) | 20%     | 20%     | 20%     | 20%     |
| Concentration Grants              | 50%     | 50%     | 50%     | 50%     |
| Concentration Grant Threshold     | 55%     | 55%     | 55%     | 55%     |

| LCFF DARTBOARD FACTORS                              |               |               |                            |                            |                            |
|---|---------------|---------------|----------------------------|----------------------------|----------------------------|
| Factor  | 2016-17       | 2017-18       | 2018-19                    | 2019-20                    | 2020-21                    |
| LCFF Planning Factors                               | SSC Simulator | SSC Simulator | SSC Simulator <sup>2</sup> | SSC Simulator <sup>2</sup> | SSC Simulator <sup>2</sup> |
| SSC Gap Funding Percentage                          | 55.03%        | 43.97%        | 39.03%                     | 41.51%                     | 44.07%                     |
| Department of Finance Gap Funding Percentage        | 55.03%        | 43.97%        | 71.53%                     | 73.51%                     | 100.00%                    |
| Gap Funding Percentage <sup>1</sup><br>(May Revise) | 54.84%        | 43.97%        | -                          | -                          | -                          |

| PLANNING FACTORS   |                      |                    |         |         |         |
|--|----------------------|--------------------|---------|---------|---------|
| Factor   | 2016-17              | 2017-18            | 2018-19 | 2019-20 | 2020-21 |
| Statutory COLA   | 0.00%                | 1.56%              | 2.15%   | 2.35%   | 2.57%   |
| COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education | 0.00%                | 1.56%              | 2.15%   | 2.35%   | 2.57%   |
| California CPI   | 2.50%                | 3.11%              | 3.19%   | 2.86%   | 2.97%   |
| Interest Rate for Ten-Year Treasuries  | 2.20%                | 2.67%              | 2.90%   | 3.05%   | 3.00%   |
| California Lottery   | Unrestricted per ADA | \$144              | \$144   | \$144   | \$144   |
|  | Restricted per ADA   | \$45               | \$45    | \$45    | \$45    |
| Mandate Block Grant (District)   | Grades K-8 per ADA   | \$28.42            | \$28.42 | \$28.42 | \$28.42 |
|  | Grades 9-12 per ADA  | \$56               | \$56    | \$56    | \$56    |
| Mandate Block Grant (Charter)  | Grades K-8 per ADA   | \$14.21            | \$14.21 | \$14.21 | \$14.21 |
|  | Grades 9-12 per ADA  | \$42               | \$42    | \$42    | \$42    |
| One-Time Discretionary Funds per ADA   | \$214                | \$170 <sup>3</sup> | -       | -       | -       |
| CalPERS Employer Rate (projected)  | 13.888%              | 15.531%            | 18.1%   | 20.8%   | 23.8%   |
| CalSTRS Employer Rate (statutory)  | 12.58%               | 14.43%             | 16.28%  | 18.13%  | 19.10%  |

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

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

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

<sup>3</sup> Amount is not eligible for receipt until May 2019, and LEAs should exclude from their budget and multiyear projection.



**ANNUAL BUDGET REPORT:**  
July 1, 2017 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing: \_\_\_\_\_ Adoption Date: June 29, 2017

Place: 3350 Education Drive Signed: \_\_\_\_\_  
Date: June 22, 2017 Clerk/Secretary of the County Board  
Time: 1:30 p.m. (Original signature required)

Contact person for additional information on the budget reports:

Name: Melissa Abbey  
Title: Director, Fiscal Services  
Telephone: 805-782-7212  
E-mail: mabbey@slocoe.org

To update our mailing database, please complete the following:

Superintendent's Name: James Brescia, Ed.D.  
Chief Business Official's Name: Sheldon Smith  
CBO's Title: Asst. Superintendent, Business Serv.  
CBO's Telephone: 805-782-7210

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS |  |  | Met | Not Met |
|------------------------|--|--|-----|---------|
| 1a                     | Average Daily Attendance (ADA) - County Operations Grant | Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years. | X   |         |
| 1b                     | ADA - County Programs                                    | Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.  | X   |         |

| <b>CRITERIA AND STANDARDS (continued)</b> |  |  | <b>Met</b> | <b>Not Met</b> |
|---|--|--|------------|----------------|
| 2   | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.  | X          |                |
| 3   | Salaries and Benefits                        | Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.  |            | X              |
| 4a  | Other Revenues                               | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.                                   |            | X              |
| 4b  | Other Expenditures                           | Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.                          |            | X              |
| 5   | Ongoing and Major Maintenance Account        | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.                                  | X          |                |
| 6   | Deficit Spending                             | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.   | X          |                |
| 7   | Fund Balance                                 | Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.                       | X          |                |
| 8   | Reserves                                     | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X          |                |

| <b>SUPPLEMENTAL INFORMATION</b> |   |  | <b>No</b> | <b>Yes</b> |
|---------------------------------|---|--|-----------|------------|
| S1                              | Contingent Liabilities                        | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?  | X         |            |
| S2                              | Using One-time Revenues to Fund Ongoing Exps. | Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?   | X         |            |
| S3                              | Using Ongoing Revenues to Fund One-time Exps. | Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?  | X         |            |
| S4                              | Contingent Revenues                           | Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years? |           | X          |

County Office of Education Certification

| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |  | <b>No</b>    | <b>Yes</b> |
|---|--|--|--------------|------------|
| S6  | Long-term Commitments                        | Does the county office have long-term (multiyear) commitments or debt agreements?  |              | X          |
|   |  | <ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?</li> </ul>   | X            |            |
| S7a   | Postemployment Benefits Other than Pensions  | Does the county office provide postemployment benefits other than pensions (OPEB)?   |              | X          |
|   |  | <ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>  |              | X          |
|   |  | <ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>  |              | X          |
|   |  | <ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>  |              | X          |
| S7b   | Other Self-insurance Benefits                | Does the county office provide other self-insurance benefits (e.g., workers' compensation)?  | X            |            |
| S8  | Status of Labor Agreements                   | Are salary and benefit negotiations still open for:  |              | X          |
|   |  | <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>  | X            |            |
|   |  | <ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>   | n/a          |            |
| S9  | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>   |              | X          |
|   |  | <ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>   | Jun 29, 2017 |            |
| S10   | LCAP Expenditures                            | Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? |              | X          |

| <b>ADDITIONAL FISCAL INDICATORS</b> |   |  | <b>No</b> | <b>Yes</b> |
|-------------------------------------|---|--|-----------|------------|
| A1                                  | Negative Cash Flow                              | Do cash flow projections show that the county office will end the budget 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                                  | Declining ADA                                   | Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?   | X         |            |
| A4                                  | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?   | X         |            |
| A5                                  | Salary Increases Exceed COLA                    | Has the county office entered into a bargaining agreement where any of the budget 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          |

| <b>ADDITIONAL FISCAL INDICATORS (continued)</b> |                                 |   | <b>No</b> | <b>Yes</b> |
|---|---------------------------------|---|-----------|------------|
| 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         |            |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

(  ) Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

|   |    |            |
|---|----|------------|
| Total liabilities actuarially determined:             | \$ | _____      |
| Less: Amount of total liabilities reserved in budget: | \$ | _____      |
| Estimated accrued but unfunded liabilities:           | \$ | _____ 0.00 |

(  ) This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:  
School Insurance Program for Employees of San Luis Obispo is a JPA that provides worker's compensation benefits to employees of all K-14 districts in San Luis Obispo County.

(  ) This county office of education is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 29, 2017

For additional information on this certification, please contact:

Name: Melissa Abbey

Title: Director, Fiscal Services

Telephone: 805-782-7212

E-mail: mabbey@slocoe.org



| Description   | Resource Codes | Object Codes           | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 10,956,035.00             | 386,565.00     | 11,342,600.00             | 7,315,962.00     | 386,565.00     | 7,702,527.00              | -32.1%              |
| 2) Federal Revenue  |                | 8100-8299              | 0.00                      | 2,155,211.00   | 2,155,211.00              | 0.00             | 3,972,564.00   | 3,972,564.00              | 84.3%               |
| 3) Other State Revenue  |                | 8300-8599              | 328,985.00                | 5,752,037.00   | 6,081,022.00              | 260,013.00       | 6,385,110.00   | 6,645,123.00              | 9.3%                |
| 4) Other Local Revenue  |                | 8600-8799              | 2,942,323.93              | 5,396,935.00   | 8,339,258.93              | 2,898,516.00     | 5,596,398.00   | 8,494,914.00              | 1.9%                |
| 5) TOTAL REVENUES   |                |                        | 14,227,343.93             | 13,690,748.00  | 27,918,091.93             | 10,474,491.00    | 16,340,637.00  | 26,815,128.00             | -4.0%               |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 2,271,760.00              | 3,644,258.07   | 5,916,018.07              | 1,859,982.00     | 3,592,881.60   | 5,452,863.60              | -7.8%               |
| 2) Classified Salaries  |                | 2000-2999              | 3,883,559.00              | 2,219,743.00   | 6,103,302.00              | 3,957,633.00     | 2,638,721.00   | 6,596,354.00              | 8.1%                |
| 3) Employee Benefits  |                | 3000-3999              | 2,197,398.00              | 2,518,690.00   | 4,716,088.00              | 2,230,321.00     | 2,938,549.00   | 5,168,870.00              | 9.6%                |
| 4) Books and Supplies   |                | 4000-4999              | 470,502.00                | 438,423.03     | 906,925.03                | 467,875.00       | 375,089.00     | 842,964.00                | -7.1%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 2,743,580.77              | 4,020,463.93   | 6,764,044.70              | 2,135,686.00     | 6,210,786.00   | 8,346,472.00              | 23.4%               |
| 6) Capital Outlay   |                | 6000-6999              | 30,000.00                 | 735,378.00     | 765,378.00                | 55,000.00        | 200,000.00     | 255,000.00                | -66.7%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 2,762,991.00              | 775,676.18     | 3,538,667.18              | 0.00             | 337,592.00     | 337,592.00                | -90.5%              |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (1,481,410.00)            | 1,384,966.00   | (96,444.00)               | (1,356,137.00)   | 1,270,148.00   | (85,989.00)               | -10.8%              |
| 9) TOTAL EXPENDITURES   |                |                        | 12,878,380.77             | 15,735,598.21  | 28,613,978.98             | 9,350,360.00     | 17,563,766.60  | 26,914,126.60             | -5.9%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                |                           |                  |                |                           |                     |
|   |                |                        | 1,348,963.16              | (2,044,850.21) | (695,887.05)              | 1,124,131.00     | (1,223,129.60) | (98,998.60)               | -85.8%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In   |                | 8900-8929              | 623,099.00                | 0.00           | 623,099.00                | 352,215.00       | 0.00           | 352,215.00                | -43.5%              |
| b) Transfers Out  |                | 7600-7629              | 228,393.00                | 60,000.00      | 288,393.00                | 196,116.00       | 60,000.00      | 256,116.00                | -11.2%              |
| 2) Other Sources/Uses   |                |                        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| a) Sources  |                | 8930-8979              | 0.00                      | 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           | 0.00                      | 0.0%                |
| 3) Contributions  |                | 8980-8999              | (961,428.00)              | 961,428.00     | 0.00                      | (1,218,170.00)   | 1,218,170.00   | 0.00                      | 0.0%                |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                        | (566,722.00)              | 901,428.00     | 334,706.00                | (1,062,071.00)   | 1,158,170.00   | 96,099.00                 | -71.3%              |

| Description  | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              |                           |                |                           |                  |                |                           |                     |
| F. FUND BALANCE, RESERVES                                  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 782,241.16                | (1,143,422.21) | (361,181.05)              | 62,060.00        | (84,959.60)    | (2,899.60)                | -99.2%              |
| b) Audit Adjustments                                       |                | 9793         | 3,737,134.40              | 2,037,706.78   | 5,774,841.18              | 4,519,375.56     | 894,284.57     | 5,413,660.13              | -6.3%               |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Other Restatements                                      |                | 9795         | 3,737,134.40              | 2,037,706.78   | 5,774,841.18              | 4,519,375.56     | 894,284.57     | 5,413,660.13              | -6.3%               |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 3,737,134.40              | 2,037,706.78   | 5,774,841.18              | 4,519,375.56     | 894,284.57     | 5,413,660.13              | -6.3%               |
|  |                |              | 4,519,375.56              | 894,284.57     | 5,413,660.13              | 4,581,435.56     | 829,324.97     | 5,410,760.53              | -0.1%               |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 25,800.00                 | 0.00           | 25,800.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Expenditures                                       |                | 9713         | 109,312.57                | 40.00          | 109,352.57                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 894,244.99     | 894,244.99                | 0.00             | 829,325.39     | 829,325.39                | -7.3%               |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments  |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments  |                | 9780         | 3,861,406.00              | 0.00           | 3,861,406.00              | 3,861,406.00     | 0.00           | 3,861,406.00              | 0.0%                |
| 16/17 Excess Property Taxes                                | 0000           | 9780         |                           |                |                           |                  |                |                           |                     |
| 16-17 Excess Property Taxes                                | 0000           | 9780         | 3,861,406.00              |                | 3,861,406.00              |                  |                |                           |                     |
| e) Unassigned/unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 522,856.99                | 0.00           | 522,856.99                | 720,029.56       | 0.00           | 720,029.56                | 37.7%               |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | (0.42)         | (0.42)                    | 0.00             | (0.42)         | (0.42)                    | 0.0%                |



| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) |                     |
| <b>G. ASSETS</b>                                    |                |              |                           |                |                           |                  |                |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                     |
| a) in County Treasury                               |                | 9110         | 5,372,898.33              | 3,143,265.15   | 8,516,163.48              |                  |                |                     |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| b) in Banks   |                | 9120         | 33,519.43                 | 0.00           | 33,519.43                 |                  |                |                     |
| c) in Revolving Fund                                |                | 9130         | 25,800.00                 | 0.00           | 25,800.00                 |                  |                |                     |
| d) with Fiscal Agent                                |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| e) collections awaiting deposit                     |                | 9140         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) Investments                                      |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 3) Accounts Receivable                              |                | 9200         | 0.00                      | 273,893.63     | 273,893.63                |                  |                |                     |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 5) Due from Other Funds                             |                | 9310         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 6) Stores   |                | 9320         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 7) Prepaid Expenditures                             |                | 9330         | 109,312.57                | 40.00          | 109,352.57                |                  |                |                     |
| 8) Other Current Assets                             |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 9) TOTAL, ASSETS                                    |                |              | 5,541,530.33              | 3,417,198.78   | 8,958,729.11              |                  |                |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                           |                |                           |                  |                |                     |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| <b>I. LIABILITIES</b>                               |                |              |                           |                |                           |                  |                |                     |
| 1) Accounts Payable                                 |                | 9500         | 859,982.67                | 61,307.09      | 921,289.76                |                  |                |                     |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 3) Due to Other Funds                               |                | 9610         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 4) Current Loans                                    |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 6) TOTAL, LIABILITIES                               |                |              | 859,982.67                | 61,307.09      | 921,289.76                |                  |                |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                           |                |                           |                  |                |                     |
| 1) Deferred Inflows of Resources                    |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| 2) TOTAL, DEFERRED INFLOWS                          |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                     |
| <b>K. FUND EQUITY</b>                               |                |              |                           |                |                           |                  |                |                     |
| Ending Fund Balance, June 30                        |                |              |                           |                |                           |                  |                |                     |

| Description<br>(G9 + H2) - (I6 + J2) | 2016-17 Estimated Actuals       |                   | 2017-18 Budget                  |                   | % Diff<br>Column<br>C & F |
|--------------------------------------|---------------------------------|-------------------|---------------------------------|-------------------|---------------------------|
|                                      | Unrestricted<br>(A)             | Restricted<br>(B) | Unrestricted<br>(D)             | Restricted<br>(E) |                           |
|                                      | 4,681,547.66                    | 3,355,891.69      |                                 |                   |                           |
|                                      | Total Fund<br>col. A + B<br>(C) |                   | Total Fund<br>col. D + E<br>(F) |                   |                           |
|                                      | 8,037,439.35                    |                   |                                 |                   |                           |

| Description  | 2016-17 Estimated Actuals |                   |                                 | 2017-18 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| <b>LCFF SOURCES</b>                                    |                           |                   |                                 |                     |                   |                                 |                           |
| Principal Apportionment                                |                           |                   |                                 |                     |                   |                                 |                           |
| State Aid - Current Year                               | 816,785.00                | 0.00              | 816,785.00                      | 816,785.00          | 0.00              | 816,785.00                      | 0.0%                      |
| Education Protection Account State Aid - Current Year  | 26,674.00                 | 0.00              | 26,674.00                       | 26,674.00           | 0.00              | 26,674.00                       | 0.0%                      |
| State Aid - Prior Years                                | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Tax Relief Subventions                                 |                           |                   |                                 |                     |                   |                                 |                           |
| Homeowners' Exemptions                                 | 156,192.00                | 0.00              | 156,192.00                      | (3,483,881.00)      | 0.00              | (3,483,881.00)                  | -2330.5%                  |
| Timber Yield Tax                                       | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Subventions/In-Lieu Taxes                        | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| County & District Taxes                                |                           |                   |                                 |                     |                   |                                 |                           |
| Secured Roll Taxes                                     | 19,776,871.00             | 0.00              | 19,776,871.00                   | 19,776,871.00       | 0.00              | 19,776,871.00                   | 0.0%                      |
| Unsecured Roll Taxes                                   | 424,335.00                | 0.00              | 424,335.00                      | 424,335.00          | 0.00              | 424,335.00                      | 0.0%                      |
| Prior Years' Taxes                                     | (13,697.00)               | 0.00              | (13,697.00)                     | (13,697.00)         | 0.00              | (13,697.00)                     | 0.0%                      |
| Supplemental Taxes                                     | 695,147.00                | 0.00              | 695,147.00                      | 695,147.00          | 0.00              | 695,147.00                      | 0.0%                      |
| Education Revenue Augmentation<br>Fund (ERAF)          | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Community Redevelopment Funds<br>(SB 617/699/1992)     |                           |                   |                                 |                     |                   |                                 |                           |
| Penalties and Interest from<br>Delinquent Taxes        | 104,165.00                | 0.00              | 104,165.00                      | 104,165.00          | 0.00              | 104,165.00                      | 0.0%                      |
| Receipt from Co. Board of Suprs.                       | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Miscellaneous Funds (EC 41604)                         |                           |                   |                                 |                     |                   |                                 |                           |
| Royalties and Bonuses                                  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other In-Lieu Taxes                                    | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Less: Non-LCFF<br>(50%) Adjustment                     | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Subtotal, LCFF Sources                                 | 21,986,472.00             | 0.00              | 21,986,472.00                   | 18,346,399.00       | 0.00              | 18,346,399.00                   | -16.6%                    |
| <b>LCFF Transfers</b>                                  |                           |                   |                                 |                     |                   |                                 |                           |
| Unrestricted LCFF Transfers -<br>Current Year          | 0.00                      |                   | 0.00                            | 0.00                |                   | 0.00                            | 0.0%                      |
| All Other LCFF Transfers -<br>Current Year             | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers to Charter Schools in Lieu of Property Taxes | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Property Taxes Transfers                               | (11,030,437.00)           | 386,565.00        | (10,643,872.00)                 | (11,030,437.00)     | 386,565.00        | (10,643,872.00)                 | 0.0%                      |

| Description                                    | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| LCFF/Revenue Limit Transfers - Prior Years     |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL_LCFF SOURCES                             |                |              | 10,956,035.00             | 386,565.00     | 11,342,600.00             | 7,315,962.00     | 386,565.00     | 7,702,527.00              | -32.1%              |
| <b>FEDERAL REVENUE</b>                         |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                     |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                  |                | 8181         | 0.00                      | 32,021.00      | 32,021.00                 | 0.00             | 22,848.00      | 22,848.00                 | -28.6%              |
| Special Education Discretionary Grants         |                | 8182         | 0.00                      | 565,243.00     | 565,243.00                | 0.00             | 562,385.00     | 562,385.00                | -0.5%               |
| Child Nutrition Programs                       |                | 8220         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Donated Food Commodities                       |                | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Flood Control Funds                            |                | 8270         | 0.00                      | 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           | 0.00                      | 0.0%                |
| FEMA   |                | 8281         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Pass-Through Revenues from Federal Sources     |                | 8287         | 0.00                      | 358,102.00     | 358,102.00                | 0.00             | 316,592.00     | 316,592.00                | -11.6%              |
| Title I, Part A, Basic                         | 3010           | 8290         |                           | 821,732.00     | 821,732.00                |                  | 496,720.00     | 496,720.00                | -39.6%              |
| Title I, Part D, Local Delinquent Programs     | 3025           | 8290         |                           | 95,085.00      | 95,085.00                 |                  | 68,463.00      | 68,463.00                 | -28.0%              |
| Title II, Part A, Educator Quality             | 4035           | 8290         |                           | 16,780.00      | 16,780.00                 |                  | 13,536.00      | 13,536.00                 | -19.3%              |
| Title III, Part A, Immigrant Education Program | 4201           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes                              | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |         |
|--|---|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|---------|
|  |   |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |         |
| Title III, Part A, English Learner Program                           | 4203  | 8290         |                           | 10,604.00      | 10,604.00                 |                  |                | 5,036.00                  | 5,036.00            | -52.5%  |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610  | 8290         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Other NCLB / Every Student Succeeds Act                              | 3012-3020, 3030-3199, 4036-4126, 4204, 5510 | 8290         |                           | 0.00           | 0.00                      |                  |                | 2,303,029.00              | 2,303,029.00        | New     |
| Career and Technical Education                                       | 3500-3599                                   | 8290         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| All Other Federal Revenue  | All Other                                   | 8290         | 0.00                      | 255,644.00     | 255,644.00                | 0.00             | 0.00           | 183,955.00                | 183,955.00          | -28.0%  |
| TOTAL FEDERAL REVENUE  |   |              | 0.00                      | 2,155,211.00   | 2,155,211.00              | 0.00             | 0.00           | 3,972,564.00              | 3,972,564.00        | 84.3%   |
| <b>OTHER STATE REVENUE</b>   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Other State Apportionments   |   |              |                           |                |                           |                  |                |                           |                     |         |
| ROC/P Entitlement  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Prior Years  | 6360  | 8319         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Special Education Master Plan  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Current Year   | 6500  | 8311         |                           | 826,767.00     | 826,767.00                |                  |                | 994,024.00                | 994,024.00          | 20.2%   |
| Prior Years  | 6500  | 8319         |                           | 148.00         | 148.00                    |                  |                | 0.00                      | 0.00                | -100.0% |
| All Other State Apportionments - Current Year                        | All Other                                   | 8311         | 0.00                      | 535,764.00     | 535,764.00                | 0.00             | 0.00           | 535,764.00                | 535,764.00          | 0.0%    |
| All Other State Apportionments - Prior Years                         | All Other                                   | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0%    |
| Child Nutrition Programs   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Child Nutrition Programs   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Mandated Costs Reimbursements  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Mandated Costs Reimbursements  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Lottery - Unrestricted and Instructional Materials                   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Lottery - Unrestricted and Instructional Materials                   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Tax Relief Subventions   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Tax Relief Subventions   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Restricted Levies - Other  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Restricted Levies - Other  |   |              |                           |                |                           |                  |                |                           |                     |         |
| Homeowners' Exemptions   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Homeowners' Exemptions   |   |              |                           |                |                           |                  |                |                           |                     |         |
| Other Subventions/In-Lieu Taxes                                      |   |              |                           |                |                           |                  |                |                           |                     |         |
| Other Subventions/In-Lieu Taxes                                      |   |              |                           |                |                           |                  |                |                           |                     |         |
| Pass-Through Revenues from State Sources                             |   |              |                           |                |                           |                  |                |                           |                     |         |
| Pass-Through Revenues from State Sources                             |   |              |                           |                |                           |                  |                |                           |                     |         |
| After School Education and Safety (ASES)                             | 6010  | 8587         | 0.00                      | 0.00           | 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                | 0.0%    |
| Charter School Facility Grant  | 6030  | 8590         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Charter School Facility Grant  | 6030  | 8590         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.00                | 0.0%    |
| Drug/Alcohol/Tobacco Funds   | 6650, 6680, 6690                            | 8590         |                           | 55,933.00      | 55,933.00                 |                  |                | 97,500.00                 | 97,500.00           | 74.3%   |
| Drug/Alcohol/Tobacco Funds   | 6650, 6680, 6690                            | 8590         |                           | 55,933.00      | 55,933.00                 |                  |                | 97,500.00                 | 97,500.00           | 74.3%   |
| California Clean Energy Jobs Act                                     | 6230  | 8590         |                           | 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                | 0.0%    |
| Career Technical Education Incentive                                 |   |              |                           |                |                           |                  |                |                           |                     |         |
| Career Technical Education Incentive                                 |   |              |                           |                |                           |                  |                |                           |                     |         |

| Description                                | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                     |                           | 2017-18 Budget    |                     |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|-------------------|---------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)      | Total Fund col. A + B (C) | Unrestricted (D)  | Restricted (E)      | Total Fund col. D + E (F) |                     |
| Grant Program                              | 6387           | 8590         |                           | 146,336.00          | 146,336.00                |                   | 173,000.00          | 173,000.00                | 18.2%               |
| American Indian Early Childhood Education  | 7210           | 8590         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| Specialized Secondary                      | 7370           | 8590         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| Quality Education Investment Act           | 7400           | 8590         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| Common Core State Standards Implementation | 7405           | 8590         |                           | 0.00                | 0.00                      |                   | 0.00                | 0.00                      | 0.0%                |
| All Other State Revenue                    | All Other      | 8590         | 201,381.00                | 4,179,005.00        | 4,380,386.00              | 198,125.00        | 4,579,047.00        | 4,777,172.00              | 9.1%                |
| <b>TOTAL, OTHER STATE REVENUE</b>          |                |              | <b>328,985.00</b>         | <b>5,752,037.00</b> | <b>6,081,022.00</b>       | <b>260,013.00</b> | <b>6,385,110.00</b> | <b>6,645,123.00</b>       | <b>9.3%</b>         |

| Description  | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll   |                | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll   |                | 8616         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Supplemental Taxes                                       |                | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes                                     |                | 8621         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Parcel Taxes   |                | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other  |                |              |                           |                |                           |                  |                |                           |                     |
| Community Redevelopment Funds                            |                |              |                           |                |                           |                  |                |                           |                     |
| Not Subject to LCFF Deduction                            |                | 8625         | 344,342.00                | 0.00           | 344,342.00                | 374,828.00       | 0.00           | 374,828.00                | 8.9%                |
| Penalties and Interest from Delinquent Non-LCFF Taxes    |                | 8629         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sales  |                |              |                           |                |                           |                  |                |                           |                     |
| Sale of Equipment/Supplies                               |                | 8631         | 11,911.00                 | 0.00           | 11,911.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Sale of Publications                                     |                | 8632         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Food Service Sales                                       |                | 8634         | 36,569.00                 | 0.00           | 36,569.00                 | 50,000.00        | 0.00           | 50,000.00                 | 36.7%               |
| All Other Sales  |                | 8639         | 24,186.00                 | 0.00           | 24,186.00                 | 25,000.00        | 0.00           | 25,000.00                 | 3.4%                |
| Leases and Rentals                                       |                | 8650         | 64,240.00                 | 0.00           | 64,240.00                 | 69,000.00        | 0.00           | 69,000.00                 | 7.4%                |
| Interest   |                | 8660         | 45,000.00                 | 12,502.00      | 57,502.00                 | 45,000.00        | 7,743.00       | 52,743.00                 | -8.3%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Non-Resident Students                                    |                | 8672         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Interagency Services                                     |                | 8677         | 647,432.00                | 701,302.00     | 1,348,734.00              | 505,562.00       | 597,406.00     | 1,102,968.00              | -18.2%              |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                             |                | 8689         | 1,469,608.00              | 37,500.00      | 1,507,108.00              | 1,658,126.00     | 0.00           | 1,658,126.00              | 10.0%               |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Misc Funds Non-LCFF                                |                |              |                           |                |                           |                  |                |                           |                     |

| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| (50%) Adjustment  |                | 8691         | 0.00                      | 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         | 299,035.93                | 236,933.00     | 535,968.93                | 171,000.00       | 464,830.00     | 635,830.00                | 18.6%               |
| Tuition   |                | 8710         | 0.00                      | 4,408,698.00   | 4,408,698.00              | 0.00             | 4,526,419.00   | 4,526,419.00              | 2.7%                |
| All Other Transfers In  |                | 8781-8783    | 0.00                      | 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                      | 0.0%                |
| From County Offices   | 6500           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs   | 6500           | 8793         |                           | 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                      | 0.0%                |
| From County Offices   | 6360           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs   | 6360           | 8793         |                           | 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           | 0.00                      | 0.0%                |
| From County Offices   | All Other      | 8792         | 0.00                      | 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           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                              |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE  |                |              | 2,942,323.93              | 5,396,935.00   | 8,339,258.93              | 2,898,516.00     | 5,596,398.00   | 8,494,914.00              | 1.9%                |
| TOTAL, REVENUES   |                |              | 14,227,343.93             | 13,690,748.00  | 27,918,091.93             | 10,474,491.00    | 16,340,637.00  | 26,815,128.00             | -4.0%               |



| Description  | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                     |                           | 2017-18 Budget      |                     |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)      | Total Fund col. A + B (C) | Unrestricted (D)    | Restricted (E)      | Total Fund col. D + E (F) |                     |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                           |                     |                           |                     |                     |                           |                     |
| Certificated Teachers' Salaries                        |                | 1100         | 975,737.00                | 2,027,521.00        | 3,003,258.00              | 819,924.00          | 1,906,078.60        | 2,726,002.60              | -9.2%               |
| Certificated Pupil Support Salaries                    |                | 1200         | 73,922.00                 | 190,830.00          | 264,752.00                | 40,856.00           | 190,830.00          | 231,686.00                | -12.5%              |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 1,157,286.00              | 724,422.97          | 1,881,708.97              | 952,289.00          | 793,099.00          | 1,745,388.00              | -7.2%               |
| Other Certificated Salaries                            |                | 1900         | 64,815.00                 | 701,484.10          | 766,299.10                | 46,913.00           | 702,874.00          | 749,787.00                | -2.2%               |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>2,271,760.00</b>       | <b>3,644,258.07</b> | <b>5,916,018.07</b>       | <b>1,859,982.00</b> | <b>3,592,881.60</b> | <b>5,452,863.60</b>       | <b>-7.8%</b>        |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                           |                     |                           |                     |                     |                           |                     |
| Classified Instructional Salaries                      |                | 2100         | 2,068.00                  | 599,068.00          | 601,136.00                | 24,407.00           | 544,603.00          | 569,010.00                | -5.3%               |
| Classified Support Salaries                            |                | 2200         | 280,329.00                | 438,869.00          | 719,198.00                | 281,273.00          | 442,116.00          | 723,389.00                | 0.6%                |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 1,298,344.00              | 187,163.00          | 1,485,507.00              | 1,306,141.00        | 273,403.00          | 1,579,544.00              | 6.3%                |
| Clerical, Technical and Office Salaries                |                | 2400         | 2,033,744.00              | 497,691.00          | 2,531,435.00              | 2,016,203.00        | 656,162.00          | 2,672,365.00              | 5.6%                |
| Other Classified Salaries                              |                | 2900         | 269,074.00                | 496,952.00          | 766,026.00                | 329,609.00          | 722,437.00          | 1,052,046.00              | 37.3%               |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>3,883,559.00</b>       | <b>2,219,743.00</b> | <b>6,103,302.00</b>       | <b>3,957,633.00</b> | <b>2,638,721.00</b> | <b>6,596,354.00</b>       | <b>8.1%</b>         |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                           |                     |                           |                     |                     |                           |                     |
| STRS   |                | 3101-3102    | 275,024.00                | 758,722.00          | 1,033,746.00              | 283,081.00          | 826,834.00          | 1,109,915.00              | 7.4%                |
| PERS   |                | 3201-3202    | 518,771.00                | 286,119.00          | 804,890.00                | 589,808.00          | 355,843.00          | 945,651.00                | 17.5%               |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 88,027.00                 | 79,599.00           | 167,626.00                | 85,223.00           | 91,156.00           | 176,379.00                | 5.2%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 756,849.00                | 706,024.00          | 1,462,873.00              | 737,876.00          | 968,400.00          | 1,706,276.00              | 16.6%               |
| Unemployment Insurance                                 |                | 3501-3502    | 3,042.00                  | 2,077.00            | 5,119.00                  | 2,826.00            | 3,076.00            | 5,902.00                  | 15.3%               |
| Workers' Compensation                                  |                | 3601-3602    | 289,836.00                | 267,357.00          | 557,193.00                | 285,721.00          | 287,129.00          | 572,850.00                | 2.8%                |
| OPEB, Allocated  |                | 3701-3702    | 265,849.00                | 418,792.00          | 684,641.00                | 245,786.00          | 402,441.00          | 648,227.00                | -5.3%               |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                      | 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                | 3,670.00            | 3,670.00                  | New                 |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>2,197,398.00</b>       | <b>2,518,690.00</b> | <b>4,716,088.00</b>       | <b>2,230,321.00</b> | <b>2,938,549.00</b> | <b>5,168,870.00</b>       | <b>9.6%</b>         |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                           |                     |                           |                     |                     |                           |                     |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                      | 81,819.00           | 81,819.00                 | 0.00                | 71,449.00           | 71,449.00                 | -12.7%              |
| Books and Other Reference Materials                    |                | 4200         | 150.00                    | 778.00              | 928.00                    | 0.00                | 2,500.00            | 2,500.00                  | 169.4%              |
| Materials and Supplies                                 |                | 4300         | 367,593.78                | 304,733.03          | 672,326.81                | 332,315.00          | 266,150.00          | 598,465.00                | -11.0%              |

| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Noncapitalized Equipment                                    |                | 4400         | 37,758.22                 | 48,976.00      | 86,734.22                 | 45,560.00        | 21,440.00      | 67,000.00                 | -22.8%              |
| Food  |                | 4700         | 65,000.00                 | 117.00         | 65,117.00                 | 90,000.00        | 13,550.00      | 103,550.00                | 59.0%               |
| <b>TOTAL BOOKS AND SUPPLIES</b>                             |                |              | 470,502.00                | 436,423.03     | 906,925.03                | 467,875.00       | 375,089.00     | 842,964.00                | -7.1%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 794,155.00     | 794,155.00                | 0.00             | 1,494,767.00   | 1,494,767.00              | 88.2%               |
| Travel and Conferences                                      |                | 5200         | 200,606.00                | 405,519.00     | 606,125.00                | 137,425.00       | 340,570.00     | 477,995.00                | -21.1%              |
| Dues and Memberships  |                | 5300         | 60,478.00                 | 63,207.00      | 123,685.00                | 58,616.00        | 21,440.00      | 80,056.00                 | -35.3%              |
| Insurance   |                | 5400 - 5450  | 39,875.00                 | 7,071.00       | 46,946.00                 | 40,658.00        | 7,169.00       | 47,827.00                 | 1.9%                |
| Operations and Housekeeping Services                        |                | 5500         | 288,250.00                | 105,896.00     | 394,146.00                | 298,039.00       | 124,181.00     | 422,220.00                | 7.1%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 265,882.00                | 259,207.00     | 525,089.00                | 260,296.00       | 399,271.00     | 659,567.00                | 25.6%               |
| Transfers of Direct Costs                                   |                | 5710         | (78,650.00)               | 78,650.00      | 0.00                      | (78,598.00)      | 78,598.00      | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (3,300.00)                | 0.00           | (3,300.00)                | (2,400.00)       | 0.00           | (2,400.00)                | -27.3%              |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,804,404.77              | 2,274,851.93   | 4,079,256.70              | 1,274,644.00     | 3,711,912.00   | 4,986,556.00              | 22.2%               |
| Communications  |                | 5900         | 166,035.00                | 31,907.00      | 197,942.00                | 147,006.00       | 32,878.00      | 179,884.00                | -9.1%               |
| <b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>      |                |              | 2,743,580.77              | 4,020,463.93   | 6,764,044.70              | 2,135,686.00     | 6,210,786.00   | 8,346,472.00              | 23.4%               |

| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 0.00                      | 300,000.00     | 300,000.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                      | 14,689.00      | 14,689.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Equipment   |                | 6400         | 25,000.00                 | 420,689.00     | 445,689.00                | 25,000.00        | 200,000.00     | 225,000.00                | -49.5%              |
| Equipment Replacement   |                | 6500         | 5,000.00                  | 0.00           | 5,000.00                  | 30,000.00        | 0.00           | 30,000.00                 | 500.0%              |
| TOTAL, CAPITAL OUTLAY   |                |              | 30,000.00                 | 735,378.00     | 765,378.00                | 55,000.00        | 200,000.00     | 255,000.00                | -66.7%              |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition   |                | 7110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7130         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools   |                | 7141         | 0.00                      | 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 |                | 7142         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to JPAs  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                      | 358,102.00     | 358,102.00                | 0.00             | 316,592.00     | 316,592.00                | -11.6%              |
| To County Offices   |                | 7212         | 0.00                      | 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           | 0.00                      | 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           | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| All Other Transfers Out to All Others                      |                | 7299         | 2,762,991.00              | 396,574.18     | 3,159,565.18              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Debt Service   |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest                                    |                | 7438         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Debt Service - Principal                             |                | 7439         | 0.00                      | 21,000.00      | 21,000.00                 | 0.00             | 21,000.00      | 21,000.00                 | 0.0%                |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 2,762,991.00              | 775,676.18     | 3,538,667.18              | 0.00             | 337,592.00     | 337,592.00                | -90.5%              |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                                |                | 7310         | (1,384,966.00)            | 1,384,966.00   | 0.00                      | (1,270,148.00)   | 1,270,148.00   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | (96,444.00)               | 0.00           | (96,444.00)               | (85,989.00)      | 0.00           | (85,989.00)               | -10.8%              |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | (1,481,410.00)            | 1,384,966.00   | (96,444.00)               | (1,356,137.00)   | 1,270,148.00   | (85,989.00)               | -10.8%              |
| TOTAL, EXPENDITURES  |                |              | 12,878,380.77             | 15,735,598.21  | 28,613,978.98             | 9,350,360.00     | 17,563,766.60  | 26,914,126.60             | -5.9%               |

| Description   | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>INTERFUND TRANSFERS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund  |                | 8912         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In   |                | 8919         | 623,099.00                | 0.00           | 623,099.00                | 352,215.00       | 0.00           | 352,215.00                | -43.5%              |
| (a) TOTAL INTERFUND TRANSFERS IN  |                |              | 623,099.00                | 0.00           | 623,099.00                | 352,215.00       | 0.00           | 352,215.00                | -43.5%              |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund  |                | 7611         | 228,393.00                | 0.00           | 228,393.00                | 196,116.00       | 0.00           | 196,116.00                | -14.1%              |
| To: Special Reserve Fund  |                | 7612         | 0.00                      | 60,000.00      | 60,000.00                 | 0.00             | 60,000.00      | 60,000.00                 | 0.0%                |
| To: State School Building Fund/<br>County School Facilities Fund  |                | 7613         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out  |                | 7619         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (b) TOTAL INTERFUND TRANSFERS OUT   |                |              | 228,393.00                | 60,000.00      | 288,393.00                | 196,116.00       | 60,000.00      | 256,116.00                | -11.2%              |
| <b>OTHER SOURCES/USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments  |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Emergency Apportionments  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings   |                | 8953         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs  |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds   |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates<br>of Participation  |                | 8971         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds   |                | 8973         | 0.00                      | 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           | 0.00                      | 0.0%                |
| (c) TOTAL SOURCES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs  |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| California Dept of Education<br>SACS Financial Reporting Software - 2017.1.0<br>File: fund-a (Rev 04/10/2017) |                |              |                           |                |                           |                  |                |                           |                     |

July 1 Budget  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                | Resource Codes | Object Codes | 2016-17 Estimated Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |  |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|--|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |  |
| All Other Financing Uses                   |                | 7699         | 0.00                      | 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           | 0.00                      | 0.0%                |  |
| <b>CONTRIBUTIONS</b>                       |                |              |                           |                |                           |                  |                |                           |                     |  |
| Contributions from Unrestricted Revenues   |                | 8980         | (961,428.00)              | 961,428.00     | 0.00                      | (1,218,170.00)   | 1,218,170.00   | 0.00                      | 0.0%                |  |
| Contributions from Restricted Revenues     |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |  |
| (e) TOTAL CONTRIBUTIONS                    |                |              | (961,428.00)              | 961,428.00     | 0.00                      | (1,218,170.00)   | 1,218,170.00   | 0.00                      | 0.0%                |  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b> |                |              |                           |                |                           |                  |                |                           |                     |  |
| (a - b + c - d + e)                        |                |              | (566,722.00)              | 901,428.00     | 334,706.00                | (1,062,071.00)   | 1,158,170.00   | 96,099.00                 | -71.3%              |  |

| Description   | Resource Codes | Object Codes            | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 6,354,656.00                 | 6,641,950.00      | 4.5%                  |
| 3) Other State Revenue  |                | 8300-8599               | 7,565,224.00                 | 7,058,037.00      | -6.7%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 13,919,880.00                | 13,699,987.00     | -1.6%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 14,027,968.00                | 13,699,987.00     | -2.3%                 |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 14,027,968.00                | 13,699,987.00     | -2.3%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (108,088.00)                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (108,088.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 108,084.27                   | (3.73)            | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 108,084.27                   | (3.73)            | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 108,084.27                   | (3.73)            | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | (3.73)                       | (3.73)            | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.09                         | 0.09              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | (3.82)                       | (3.82)            | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 1,126,962.51                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 931,133.41                   |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 2,058,095.92                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 1,140,952.95                 |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 1,140,952.95                 |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 917,142.97                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>                                      |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| Property Taxes Transfers                                 |                | 8097         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, LCFF SOURCES</b>                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Pass-Through Revenues from Federal Sources               |                |              |                              |                   |                       |
|  |                | 8287         | 6,354,656.00                 | 6,641,950.00      | 4.5%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 6,354,656.00                 | 6,641,950.00      | 4.5%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Other State Apportionments                               |                |              |                              |                   |                       |
| Special Education Master Plan Current Year               | 6500           | 8311         | 6,045,620.00                 | 5,538,433.00      | -8.4%                 |
| Prior Years  | 6500           | 8319         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Current Year            | All Other      | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years             | All Other      | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 1,519,604.00                 | 1,519,604.00      | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 7,565,224.00                 | 7,058,037.00      | -6.7%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Pass-Through Revenues From Local Sources                 |                |              |                              |                   |                       |
|  |                | 8697         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Apportionments                              |                |              |                              |                   |                       |
| From Districts or Charter Schools                        |                |              |                              |                   |                       |
|  |                | 8791         | 0.00                         | 0.00              | 0.0%                  |
| From County Offices                                      |                |              |                              |                   |                       |
|  |                | 8792         | 0.00                         | 0.00              | 0.0%                  |
| From JPAs  |                |              |                              |                   |                       |
|  |                | 8793         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, REVENUES</b>                                   |                |              | 13,919,880.00                | 13,699,987.00     | -1.6%                 |

| Description   | Resource Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Other Transfers Out   |                |              |                              |                      |                       |
| Transfers of Pass-Through Revenues                                |                |              |                              |                      |                       |
| To Districts or Charter Schools                                   |                | 7211         | 7,842,239.00                 | 8,138,706.00         | 3.8%                  |
| To County Offices   |                | 7212         | 32,021.00                    | 22,848.00            | -28.6%                |
| To JPAs   |                | 7213         | 0.00                         | 0.00                 | 0.0%                  |
| Special Education SELPA Transfers of Apportionments               |                |              |                              |                      |                       |
| To Districts or Charter Schools                                   | 6500           | 7221         | 6,153,708.00                 | 5,538,433.00         | -10.0%                |
| To County Offices   | 6500           | 7222         | 0.00                         | 0.00                 | 0.0%                  |
| To JPAs   | 6500           | 7223         | 0.00                         | 0.00                 | 0.0%                  |
| Other Transfers of Apportionments                                 | All Other      | 7221-7223    | 0.00                         | 0.00                 | 0.0%                  |
| All Other Transfers   |                | 7281-7283    | 0.00                         | 0.00                 | 0.0%                  |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>14,027,968.00</b>         | <b>13,699,987.00</b> | <b>-2.3%</b>          |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>14,027,968.00</b>         | <b>13,699,987.00</b> | <b>-2.3%</b>          |

| Description  | Function Codes | Object Codes        | 2016-17<br>Estimated Actuals | 2017-18<br>Budget    | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|----------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                      |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00                 | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 6,354,656.00                 | 6,641,950.00         | 4.5%                  |
| 3) Other State Revenue   |                | 8300-8599           | 7,565,224.00                 | 7,058,037.00         | -6.7%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 0.00                         | 0.00                 | 0.0%                  |
| <b>5) TOTAL, REVENUES</b>  |                |                     | <b>13,919,880.00</b>         | <b>13,699,987.00</b> | <b>-1.6%</b>          |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                      |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00                 | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 14,027,968.00                | 13,699,987.00        | -2.3%                 |
| <b>10) TOTAL, EXPENDITURES</b>   |                |                     | <b>14,027,968.00</b>         | <b>13,699,987.00</b> | <b>-2.3%</b>          |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (108,088.00)                 | 0.00                 | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                      |                       |
| 1) Interfund Transfers   |                |                     |                              |                      |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00                 | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00                 | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                      |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00                 | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00                 | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00                 | 0.0%                  |
| <b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>  |                |                     | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |

| Description  | Function Codes | Object Codes | 2016-17<br>Estimated Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (108,088.00)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 108,084.27                   | (3.73)            | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 108,084.27                   | (3.73)            | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 108,084.27                   | (3.73)            | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | (3.73)                       | (3.73)            | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.09                         | 0.09              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| <b>Unassigned/Unappropriated Amount</b>                        |                |              | (3.82)                       | (3.82)            | 0.0%                  |

| <b>Resource</b>                  | <b>Description</b> | <b>2016-17<br/>Estimated Actuals</b> | <b>2017-18<br/>Budget</b> |
|----------------------------------|--------------------|--------------------------------------|---------------------------|
| 6500                             | Special Education  | 0.09                                 | 0.09                      |
| <b>Total, Restricted Balance</b> |                    | <b>0.09</b>                          | <b>0.09</b>               |