



SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

# **San Luis Obispo County Office of Education 2018-19 First Interim**

**James J. 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:**

**Joel Peterson, President**

**George Galvan**

**Diane A. Jones**

**Paul Madonna**

**Juan Olivarria**





**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**

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

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

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

DATE: December 13, 2018

RE: 2018-19 First Interim Budget Narrative

### BUDGET PRINCIPLES

The First Interim Budget Report for the 2018-19 fiscal year is presented for the County Board of Education's review and approval. The First Interim reflects the most current assumptions based on the Local Control Funding Formula (LCFF) and SLOCOE's Local Control Accountability Plan (LCAP), and includes the county's financial position and projections as of October 31, 2018.

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

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and that unrestricted carryover is not allowed.
- To the 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.

Summaries of 2018-19 First Interim are as follows:

Page 2 2018-19 First Interim-All Funds  
Page 3 Comparison between 2018-19 Budget Adoption and First Interim  
Page 4 Multi-Year Projection Summary for 2018-19 First Interim  
Page 5, 6 2018-19 First Interim General Fund 01 and Fund 08 Unrestricted & Restricted Budget Summaries

**2018-19 FIRST INTERIM-ALL FUNDS**

**2018-19 FIRST INTERIM-ALL FUNDS**

<b>Form/Description</b>	<b>Beginning Balance</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Ending Balance</b>
Form 01-General Fund (includes Fund 08 SELPA)	8,361,252	27,394,153	28,787,969	6,967,436
Form 10-Special Education Pass-Through-Fund	1	13,690,104	13,690,104	1
Form 12-Child Development Fund	10,432	1,095,090	1,105,522	-
Form 13-Cafeteria Special Revenue Fund	-	212,059	212,059	-
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund (Non-Capital Outlay)	487,480	5,000	40,529	451,951
Form 20-Special Reserve Fund (Postemployment Benefits)	1,411,594	18,000	346,304	1,083,290
Form 40-Special Reserve Fund (Capital Outlay Projects)	815,731	70,000	587,040	298,691
<b>Totals</b>	11,086,490	42,484,406	44,769,527	8,801,369

The total 2018-19 First Interim revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

**San Luis Obispo County Office of Education  
Comparison Between 2018-19 Budget Adoption and First Interim**

	2018-19 Budget Adoption		2018-19 1st Interim Budget		Change		Percent	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>A. Revenues</b>								
1) LCFF Sources	6,911,819	371,506	6,909,599	362,574	<2,220>	<8,932>	<11,152>	0%
2) Federal Revenue	-	3,805,867	-	4,062,057	-	256,190	256,190	0%
3) Other State Revenue	1,103,171	5,476,646	1,077,662	5,637,771	(25,509)	161,125	135,616	-2%
4) Other Local Revenue	3,148,143	4,687,542	3,119,538	5,828,119	(28,605)	1,140,577	1,111,972	-1%
5) TOTAL REVENUES	11,163,133	14,341,561	11,106,799	15,890,521	<56,334>	1,548,960	1,492,626	-1%
<b>B. Expenditures</b>								
1) Certificated Salaries	1,243,390	4,030,172	1,180,968	3,958,523	<62,422>	(71,649)	(134,071)	-5%
2) Classified Salaries	4,087,305	2,571,522	4,230,942	2,392,685	143,637	(178,837)	(35,200)	4%
3) Employee Benefits	2,057,840	2,808,943	2,157,081	2,979,355	99,241	170,412	269,653	5%
4) Books and Supplies	387,836	426,090	447,734	503,689	447,734	77,959	137,497	6%
5) Services & Other Operating Expenses	3,028,074	4,628,182	3,291,916	6,173,470	263,842	1,545,288	1,809,130	9%
6) Capital Outlay	24,000	632,403	24,967	707,540	967	75,137	76,104	4%
7) Other Outgo	-	402,668	-	437,295	-	34,627	34,627	0%
8) Indirect Costs	<805,161>	693,059	<1,376,208>	1,284,062	(571,047)	591,003	19,956	71%
9) Other Adjustments	-	-	-	<92,146>	-	-	-	0%
9) TOTAL EXPENDITURES	10,023,284	16,193,039	9,957,400	18,436,619	(65,884)	2,243,580	2,177,696	-1%
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)</b>	1,139,849	<1,851,478>	1,149,399	<2,546,098>	9,550	<694,620>	<685,070>	1%
<b>D. Other Financing Sources/Uses</b>								
a) Transfers In	361,304	-	396,833	396,833	35,529	-	35,529	10%
b) Transfers Out	<75,931>	<60,000>	<333,950>	<393,950>	(258,019)	-	(258,019)	0%
3) Contributions	<1,324,292>	1,324,292	<1,366,482>	1,366,482	(42,190)	42,190	-	3%
4) Total Finances & Uses	<1,038,919>	1,264,292	<1,303,599>	1,306,482	(264,680)	42,190	<222,490>	3%
<b>E. Net Increase (Decrease) in Fund Balance</b>	100,930	<587,186>	<154,200>	<1,239,616>	<255,130>	<652,430>	<907,560>	-253%
<b>F. Fund Balance</b>								
1) Beginning Fund Balance	6,384,541	1,976,711	6,384,541	1,976,711	-	-	-	0%
2) Ending Fund Balance	6,485,471	1,389,525	6,230,341	737,095	(255,130)	(652,430)	(907,560)	-4%
2a) Revolving Cash	25,725	25,725	25,725	25,725	-	-	-	0%
2d) Assigned: Excess Property Taxes	4,723,275	4,723,275	4,723,275	4,723,275	-	-	-	0%
2d) Other Assignments	418,858	418,858	4,431	4,431	(414,427)	-	(414,427)	0%
2f) Reserves:								
Fund 01	1,317,613	1,317,613	1,476,910	1,476,910	159,297	-	159,297	12%
Fund 17	195,000	195,000	195,000	195,000	-	-	-	0%
	5.80%		5.81%		0.01%			

**San Luis Obispo County Office of Education  
Multi-Year Projection Summary For 2018-19 First Interim**

	2017-18 Unaudited Actuals			2018-19 1st Interim Budget			2019-20 Projected Budget			2020-21 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. Revenues</b>												
1) LCFF Sources	11,632,066	380,110	12,012,176	6,909,599	362,574	7,272,173	6,936,615	362,574	7,299,189	7,045,510	362,574	7,408,084
2) Federal Revenue	107,653	3,879,892	3,987,545	-	4,062,057	4,062,057	3,933,836	3,933,836	3,933,836	3,933,836	3,933,836	3,933,836
3) Other State Revenue	237,377	6,681,803	6,919,180	1,077,662	5,637,771	6,715,433	1,079,064	4,627,368	5,706,432	1,107,366	4,761,816	5,869,182
4) Other Local Revenue	3,559,986	6,019,490	9,579,476	3,119,538	5,828,119	8,947,657	3,225,000	6,013,196	9,238,196	3,300,000	6,237,418	9,537,418
5) TOTAL REVENUES	15,537,082	16,961,295	32,498,377	11,106,799	15,890,521	26,997,320	11,240,679	14,936,974	26,177,653	11,452,876	15,295,644	26,748,520
<b>B. Expenditures</b>												
1) Certificated Salaries	1,761,615	3,726,121	5,487,736	1,180,968	3,958,523	5,139,491	1,216,968	4,056,564	5,273,532	1,253,968	4,157,548	5,411,516
2) Classified Salaries	4,139,042	2,191,506	6,330,548	4,230,942	2,392,685	6,623,627	4,357,870	2,464,466	6,822,336	4,488,870	2,538,400	7,027,270
3) Employee Benefits	2,185,881	2,798,336	4,984,217	2,157,081	2,979,355	5,136,436	2,326,432	3,189,926	5,516,358	2,496,610	3,356,947	5,853,557
4) Books and Supplies	367,485	383,779	751,264	447,734	503,689	951,423	463,405	498,520	961,925	458,373	514,622	972,995
5) Services & Other Operating Expenses	2,257,485	5,622,059	7,879,544	3,291,916	6,173,470	9,465,386	3,224,682	4,410,789	7,635,471	3,265,000	4,439,566	7,704,566
6) Capital Outlay	6,671	693,452	700,123	24,967	707,540	732,507	25,000	20,201	45,201	25,000	20,201	45,201
7) Other Outgo	3,765,154	425,749	4,190,903	-	437,295	437,295	411,917	411,917	411,917	411,917	411,917	411,917
8) Indirect Costs	(1,326,958)	1,239,230	(87,728)	<1,376,208>	1,284,062	<92,146>	<1,362,960>	1,270,814	<92,146>	<1,362,960>	1,270,814	<92,146>
9) Other Adjustments												
9) TOTAL EXPENDITURES	13,156,375	17,080,232	30,236,607	9,957,400	18,436,619	28,394,019	10,251,397	16,323,197	26,574,594	10,624,861	16,710,015	27,334,876
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)</b>	2,380,707	-118,937	2,261,770	1,149,399	<2,546,098>	<1,396,699>	989,282	<1,386,223>	<396,941>	828,015	<1,414,371>	<586,356>
<b>D. Other Financing Sources/Uses</b>												
a) Transfers In	387,352		387,352	396,833		396,833	396,833		396,833			396,833
b) Transfers Out	(209,111)	(135,000)	<344,111>	<333,950>	<60,000>	<393,950>	<284,116>	<60,000>	<344,116>	<284,116>	<60,000>	<344,116>
3) Contributions	(1,035,178)	1,035,178	-	<1,366,482>	1,366,482	-	<1,390,311>	1,393,011	2,700	<1,419,365>	1,419,365	-
4) Total Finances & Uses	<856,937>	900,178	43,241	<1,303,599>	1,306,482	2,883	(1,277,594)	1,333,011	55,417	<1,306,648>	1,359,365	52,717
<b>E. Net Increase (Decrease) in Fund Balance</b>	1,523,770	781,241	2,305,011	<154,200>	<1,239,616>	<1,393,816>	<288,312>	<53,212>	(341,524)	<478,633>	<55,006>	(533,639)
<b>F. Fund Balance</b>												
1) Beginning Fund Balance	4,860,772	1,195,470	6,056,242	6,384,541	1,976,711	8,361,252	6,230,341	737,095	6,967,436	5,942,029	683,883	6,625,912
2) Ending Fund Balance	6,384,542	1,976,711	8,361,253	6,230,341	737,095	6,967,436	5,942,029	683,883	6,625,912	5,463,396	628,877	6,092,273
2a) Revolving Cash/ Prepaid Expenditures	150,574	2,107	152,681	25,725	4,723,275	4,723,275	25,725	4,723,275	25,725	25,725	4,723,275	25,725
2d) Assigned: Excess Property Taxes	4,723,275		4,723,275	4,723,275		4,723,275	4,723,275		4,723,275		4,723,275	4,723,275
2d) Assigned: All Other Assignments	299,610		299,610	4,431		4,431			683,883		4,723,275	628,877
Components of FB												
2f) Reserves:												
Fund 01	1,211,083		1,211,083	1,476,910		1,476,910	1,193,029		1,193,029		714,396	714,396
Fund 17	195,000		195,000	195,000		195,000	195,000		195,000		195,000	195,000
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
	4.60%			5.81%			5.16%				3.29%	

## GENERAL FUND REVENUES, 2018-19 FIRST INTERIM

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices (*see Attachment A*). The formula is two-part with funding for constitutional oversight responsibilities as well as instructional activities. The first part of the formula addresses 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 2.71% for 2018-19. County-wide attendance is projected at 32,828.80. LCFF calculations for the 2018-19 County Operations Grant is \$4,270,886.

The second part of the funding formula is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. An analysis of the first three full months of attendance reports determined that attendance in County Community Schools has continued to decline and projected funded P3 ADA has been reduced by an average of 25.81% from 2017-18 Budget Adoption. This is a much higher decline in ADA than was anticipated at budget adoption.

Recent legislation has impacted the graduation criteria for Juvenile Court School. Due to this change, projected funded P3 ADA has been reduced by 28.57%. Fiscal Year 2018-19 First Interim revised ADA projections for County Community School and Juvenile Court School have been projected at 70.09 and 20.00 respectively. LCFF calculations for the 2018-19 Pupil Driven Grants is \$1,539,910. Revenues were decreased by <\$578,087> to reflect decreases in ADA since June 2017 Budget Adoption.

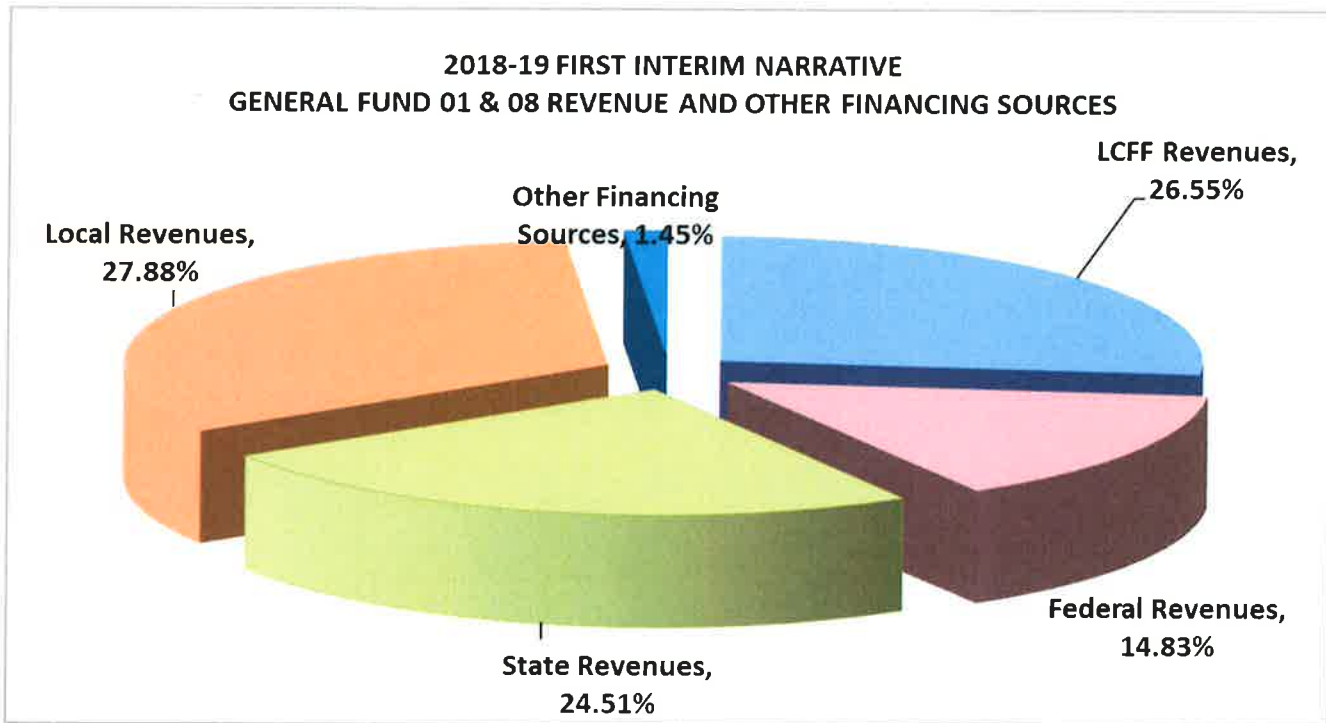
Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at \$816,785.

The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not spendable by SLOCOE.

Estimated 2018-19 excess property tax funds in the amount of \$4,216,226 have been subtracted from LCFF revenue sources but will be budgeted as an expenditure item in object 7299 in the subsequent year Second Interim report. 2017-18 excess property taxes have increased \$576,153 since budget adoption due to the decline in LCFF revenues. The prior year excess property amount for 2016-17 is \$3,765,154 and will be expensed in object 7299 for the 2017-18 Second Interim report.

SLOCOE categorizes its General Fund revenue into five sources:

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



Other 2018-19 Revenue Highlights are as follows:

- Federal Revenues were increased to reflect prior year carry-over amounts.
- Restricted State Revenues were increased to reflect prior year carry-over amounts in CTE grants
- Donations, interest, and other miscellaneous revenue sources were adjusted to reflect current estimates.
- Revenue from LCFF Sources decreased \$11,152 to reflect current ADA and funding estimates.
- Special Education Restricted Local Revenues were decreased \$170,727 to reflect current contracts with school districts.
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:
 

○ Alternative Education	<i>(Includes Special Education)</i>	565,518.00
○ Alternative Education Transportation & Custodial		316,905.00
○ Education Technology Center (ETC)		69,838.00
○ Rancho El Chorro (REC)		11,375.00



## GENERAL FUND EXPENDITURES, 2018-19 FIRST INTERIM

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

Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the California Commission on Teacher Credentialing.

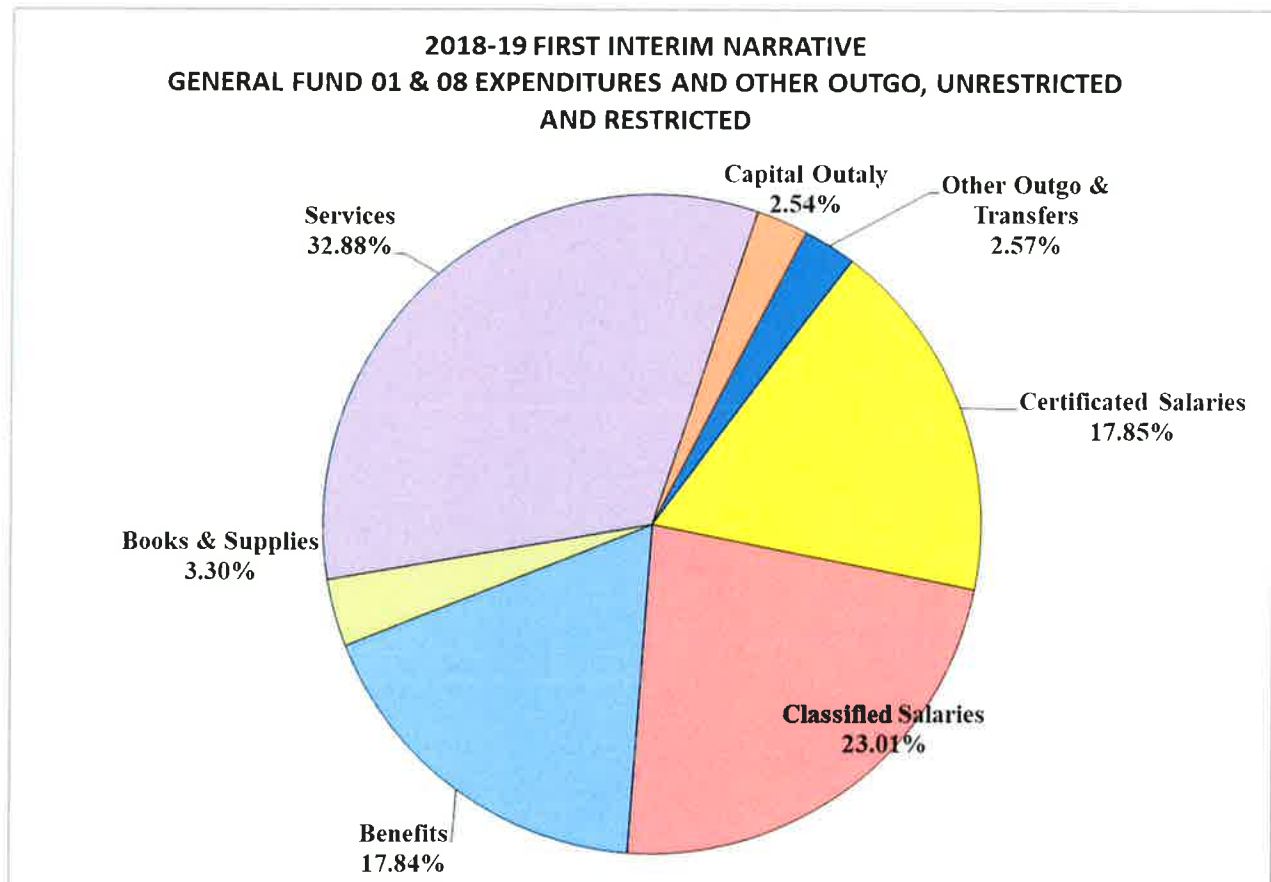
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

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

Employees are tracked by Full Time Equivalent (FTE) rather than by the number of actual employees. FTE is the ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

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

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



Other 2018-19 Expenditure Highlights are as follows:

- Expenditures were revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or projected salary increases.
  - Both Restricted and Unrestricted Certificated instructional salaries and benefits were reduced to reflect FTE changes in Alternative Education and Special Education programs.
  - Unrestricted Classified salaries and benefits were increased, and restricted classified salaries were decreased to reflect changes in coding for positions in business services.
  - Employee benefits were increased for all staff to reflect changes in Health and Welfare from open enrollment.
- Unrestricted expenditures for Books and Supplies were increased to reflect current department and program needs. Restricted expenditures were increased to reflect prior year carry-overs and updated grant awards.
- Services and Other Operating expenditures were adjusted as follows:
  - Restricted utility expenditures decreased \$119,355 to reflect changes in Special Education district invoices, aligning our billing practices to the SELPA Fiscal Allocation Plan.
  - Rental agreements and repairs were increased \$53,274 in restricted, and \$14,279 in unrestricted to reflect current contracts and copier leases.
  - Professional consulting contracts were increased to reflect current contracts. Prior year unrestricted/restricted carry-overs in the amount of \$2,194,874 were posted to this category and will be reallocated to other expenditure objects throughout the year.
- Capital Outlay was increased to reflect current construction contracts spent with Redevelopment and Fund 40 dollars. One-time CTE equipment purchases were budgeted as carry-over dollars.
- The interfund transfer from General Fund 01 was increased \$258,019: Child Development Fund 12 in the amount of \$183,185 and Cafeteria Fund 13 in the amount of \$74,834

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

The First Interim report reflects step & column movement for staff and includes all negotiated salary settlements through October 31, 2018.

#### Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the fiscal year ending June 30, 2016. Based on the results of this study, SLOCOE continues to use a combination of “pay-as-you-go” and interest income to finance the obligation. The recent increases in health and welfare serve as a reminder that this plan depends on stable interest rates and medical costs.

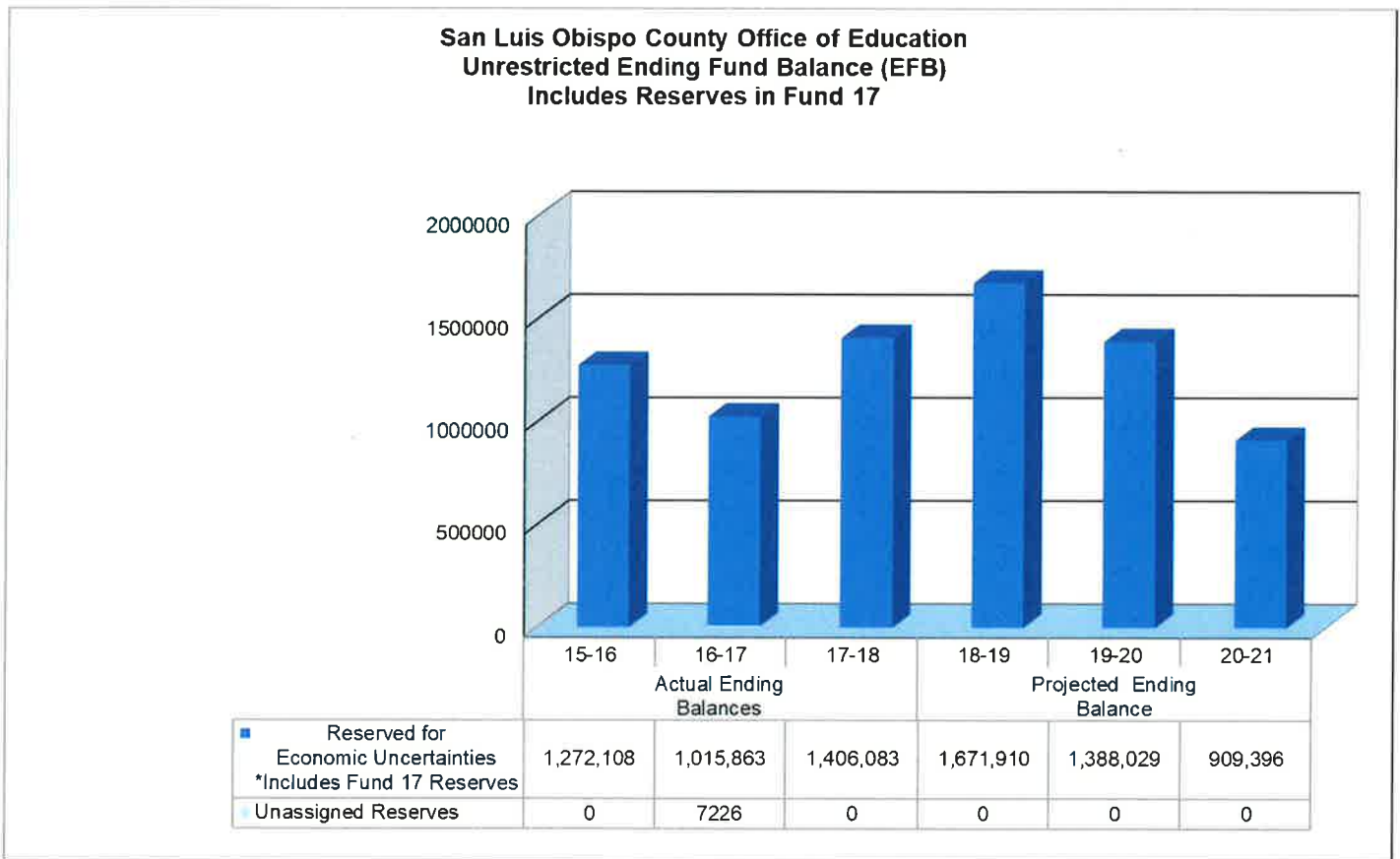
Current Year “pay-as-you-go” unrestricted expenditures will be offset by an interfund transfer from Fund 20 at the end of the fiscal year estimated at \$328,304.

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 third year out (2020-21) of the multi-year projection. 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.



**BUDGET ASSUMPTIONS FOR THE MULTI-YEAR PROJECTION**

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard (See Attachment D) and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. ADA projections for SLOCOE’s student programs have been reduced to reflect declining enrollment. The 2018-19 First Interim Report certifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current and two subsequent fiscal years, if expenditure and contribution reductions are fully realized.

## 2018-19

- COLA 2.71%
- LCFF funding fully implemented *(See Attachment A)*
- County-Wide ADA: 32,828.80
- Pupil-Driven ADA:
  - Community School 70.09 (Same projected ADA as Budget Adoption)
  - Court School 20.00 (Reduced from 22.50 ADA at Budget Adoption)
- 83.25% Supplemental Unduplicated Count for Community School *(no change from Budget Adoption)*
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate 16.28% (up from 14.43% in 17-18)
- PERS Employer Rate 18.062 % (up from 15.531% in 17-18)
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785.
- Decreased LCFF revenues by <\$69,099> to reflect a 2.5 ADA decrease in Alternative School Programs

## 2019-20

- COLA 2.57%
- LCFF funding fully implemented *(See Attachment B)*
- County-Wide ADA: 32,828.80 - No Growth
- Pupil-Driven ADA:
  - Community School 66.59 *(5.00% decline)*
  - Court School 20.00-No Growth
- 83.25% Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from 16.28% to 18.13%
- Increased PERS Employer Rate from 18.062% to 20.8%
- Reduced interfund transfer expense to Cafeteria Fund 13
- 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
- Increased LCFF revenues by \$93,895 to reflect an increase in COLA and a <3.5> ADA decrease in Community School

### Other changes to revenues include:

- Reduced LCFF sources by \$4,522,558 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 grant funding received in 2016-17
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Increased contributions to Alternative Education and Special Education programs to cover step and column and other program expenditures
- Reduced contributions to ETC and Rancho El Chorro to reflect reduced program expenditures
- Interfund Transfer from Special Reserve – Post Employment Benefits Fund 20 to General Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures

- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA.

Other expenditure projections include:

- Reduced transfer out to Child Development Fund 12, to reflect revised program expenditures
- Decreased one-time capital outlay and replacement equipment expenditures
- Reduced other outgo, object 7299 to reflect change in booking excess property tax expenditures.
- Expenditures decreased by <\$1,869,258> to reflect necessary on-going reductions in order to balance budget.
- Staffing ratios adjusted to student enrollment

2020-21

- COLA 2.67%
- LCFF funding fully implemented (*See Attachment C*)
- County-Wide ADA: 32,828.80 - No Growth
- Pupil-Driven ADA:
  - Community School 66.59 (5.00% decline)
  - Court School 20.00 –No Growth
- 83.25% Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from 18.13% to 19.10%
- Increased PERS Employer Rate from 20.8% to 23.5%
- 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.
- Increased LCFF revenues by \$108,895 to reflect an increase in COLA

Other changes to revenues include:

- Reduced LCFF sources by \$4,502,697 to reflect excess property taxes that will be returned to County Government in fiscal year 2020-21
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Interfund Transfer from Special Reserve – Post Employment Benefit Fund 20 to General Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures
- Reduced interfund transfer expense to Cafeteria Fund 13
- Increased contributions to restricted programs to cover salary increases and other program expenditures

Other expenditure projections include:

- Reduce OPEB expenditures in General Fund 01 and reallocate to Special Reserve – Post Employment Benefit Fund 20
- Staffing ratios adjusted to student enrollment Reduced contributions to ETC and Rancho El Chorro to reflect future program generated revenues and or decrease in expenditures
- Reduced contributions to ETC and Rancho El Chorro to reflect future program generated revenues and or decrease in expenditures

## 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.

## 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	2018-19 Adopted Budget	2018-19 First Interim	Net Change
<b>Revenues:</b>			
Federal Revenues	6,651,264	6,651,264	-
Other State Revenues	7,038,840	7,038,840	-
Other Local Revenues	-	-	-
	13,690,104	13,690,104	-
<b>Expenditures:</b>			
Other Outgo	13,690,104	13,690,104	-
<b>Net</b>	-	-	-
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>\$ -</b>

### Fund 12 – Child Development Fund

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

Fund 12	2018-19 Adopted Budget	2018-19 First Interim	Net Change
<b>Revenues:</b>			
Federal Revenues	26,500	26,500	-
Other State Revenues	997,847	611,392	(386,455)
Other Local Revenues	202,831	198,082	(4,749)
Transfers In/Sources	75,931	259,116	183,185
	1,303,109	1,095,090	(208,019)
<b>Expenditures:</b>			
Certificated Salaries	384,628	383,634	994
Classified Salaries	229,732	238,391	(8,659)
Employee Benefits	295,012	295,627	(615)
Books & Supplies	36,623	51,307	(14,684)
Operating/Services	245,012	47,101	197,911
Other Outgo	112,102	89,462	22,640
	1,303,109	1,105,522	197,587
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>(10,432)</b>



Form 13-Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093).

The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest & all Other Local Revenue

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100).

<b>Fund 13</b>	2018-19 Adopted Budget	2018-19 First Interim	Net Change
<b>Revenues:</b>			
Federal Revenues	67,364	119,537	52,173
Other State Revenues	5,578	17,276	11,698
Other Local Revenues	50,950	412	(50,538)
Transfers In/Sources	-	74,834	74,834
	123,892	212,059	88,167
<b>Expenditures:</b>			
Certificated Salaries	49,740	50,333	(593)
Classified Salaries	15,417	15,726	(309)
Employee Benefits	53,000	66,010	(13,010)
Books & Supplies	5,735	5,735	-
Operating/Services	-	71,571	(71,571)
Other Outgo	-	2,684	(2,684)
	123,892	212,059	(88,167)
<b>Total, Net Fund Balance Increase/Decrease</b>			-

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2018-19.

<b>Fund 16</b>	2018-19 Adopted Budget	2018-19 First Interim	Net Change
<b>Revenues:</b>			
Federal Revenues	-	-	-
Transfers In/Sources	-	-	-
	-	-	-
<b>Expenditures:</b>			
Certificated Salaries	-	-	-
Transfers Out	-	-	-
	-	-	-
<b>Total, Net Fund Balance Increase/Decrease</b>			-



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

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

<b>Fund 17</b>	2018-19 Adopted Budget	2018-19 First Interim	Net Change
<b>Revenues:</b>			
Other Local Revenues	5,000	5,000	-
Transfers In/Sources	-	-	-
	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Capital Outlay	-	-	-
Transfers Out	5,000	40,529	(35,529)
	<u>7,000</u>	<u>42,529</u>	<u>(35,529)</u>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>(35,529)</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>	2018-19 Adopted Budget	2018-19 First Interim	Net Change
<b>Revenues:</b>			
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	18,000	18,000	-
Transfers In/Sources	-	-	-
	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Operating/Services	-	-	-
Capital Outlay	-	-	-
Transfers Out	346,304	346,304	-
	<u>346,304</u>	<u>346,304</u>	<u>-</u>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>-</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>	2018-19 Adopted Budget	2018-19 First Interim	Net Change
<b>Revenues:</b>			
Federal Revenues	-	-	-
Other State Revenues	-	-	-
Other Local Revenues	10,000	10,000	-
Transfers In/Sources	60,000	60,000	-
	70,000	70,000	-
Capital Outlay	-	-	-
Books & Supplies	6,800	6,800	-
Capital Outlay	392,000	570,240	(178,240)
Transfers Out	10,000	10,000	-
	408,800	587,040	(178,240)
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>(178,240)</b>

CASH FLOW

The SLOCOE maintains a positive cash flow and is able to meet all LEA obligations in the current budget and two subsequent years, if expenditure reductions are implemented as planned.

FINAL COMMENTS

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

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

Enter County Code : Countywide ADA : County Name : **SAN LUIS OBISPO**Districts : **2018-19 First Interim****LCFF Grant Section FOR FISCAL YEAR 2018-19****County Operations Grant****ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 74.39	30,000.00	\$ 2,231,700	
30,000 60,000	\$ 63.76	2,828.80	\$ 180,364	
60,000 140,000	\$ 53.13	-	-	
140,000 "+"	\$ 42.51	-	-	
				\$ 2,412,064

**District Section**

\$ 116,176.31	10 districts	\$ 1,161,763
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**Base Section**

\$ 697,058.70		\$ 697,059
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**County Operations Grant Total**

\$ 4,270,886	[A]
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**Pupil Driven Grants - Projected 10% decline over 17-18**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,074,022</b>
Base Grant	\$ 11,921.39	<b>70.09</b>	\$ 835,594	<b>Total Supplemental \$ 326,921</b>
Supplemental (35%)	\$ 4,172.49			<b>Total Concentration \$ 138,967</b>
Estimated ELL / FRM %	<input type="text" value="83.25%"/>	58.35	\$ 243,471	
Concentration	33.25%	23.31	\$ 97,242	
				\$ 1,176,308
<b>Court School Grant</b>				
Base Grant	\$ 11,921.39	<b>20.00</b>	\$ 238,428	
Supplemental (35%)	\$ 4,172.49			
Estimated ELL / FRM %	100.00%	20.00	\$ 83,450	
Concentration	50.00%	10.00	\$ 41,725	
				\$ 363,603
<b>Pupil Driven Grants Total</b>				\$ 1,539,910 [B]
<b>Subtotal Local Control Funding Formula Grant Target</b>				\$ 5,810,796 [F] = [A + B + E]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes		\$ (4,502,808)	[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>Additional State Aid for COE Funded on LCFF Target</b>			
Current Year Allowance	\$ 19,203.69	10 districts	\$ 192,037
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 192,037
<b>Total LCFF STATE AID</b>			\$ 1,008,822
<b>Estimated LCFF Funding</b>			\$ 6,819,618 [R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

no growth  
in ADA

**2018-19 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	\$ 76.30	30,000.00	\$ 2,289,000	
30,000 60,000	\$ 65.40	2,828.80	\$ 185,004	
60,000 140,000	\$ 54.50	-	\$ -	
140,000 "+"	\$ 43.60	-	\$ -	
				\$ 2,474,004

**District Section**

\$ 119,162.04 10 districts \$ 1,191,620

**Base Section**

\$ 714,973.11 \$ 714,973

**County Operations Grant Total** \$ 4,380,597 [A]

**Pupil Driven Grants - Projected .05% decline over 18-19**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,058,771</b>
Base Grant	\$ 12,227.77	<b>66.59</b>	\$ 814,215	<b>Total Supplemental \$ 322,836</b>
Supplemental (35%)	\$ 4,279.72			<b>Total Concentration \$ 137,552</b>
Estimated ELL / FRM %	<input type="text" value="83.25%"/>	55.43	\$ 237,242	
Concentration	33.25%	22.14	\$ 94,754	
				\$ 1,146,212
<b>Court School Grant</b>				
Base Grant	\$ 12,227.77	<b>20.00</b>	\$ 244,555	
Supplemental (35%)	\$ 4,279.72			<b>Declining enrollment</b>
Estimated ELL / FRM %	100.00%	20.00	\$ 85,594	
Concentration	50.00%	10.00	\$ 42,797	
				\$ 372,947
<b>Pupil Driven Grants Total</b>				\$ 1,519,159 [B]
<b>Subtotal Local Control Funding Formula Grant Target</b>				\$ 5,899,756 [F] = [A + B + E]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes		\$ (4,502,697)	[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>Additional State Aid for COE Funded on LCFF Target</b>			
Current Year Allowance	\$ 19,697.22	10 districts	\$ 196,972
Current Year EC 2575.1 Minimum Allowance			\$ 80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 196,972
<b>Total LCFF STATE AID</b>			\$ 1,013,757
<b>Estimated LCFF Funding</b>			\$ 6,913,513 [R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

no growth  
in ADA

**2018-19 Budget Development**

**LCFF Grant Section FOR FISCAL YEAR 2020-21**

**County Operations Grant**

**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 78.34	30,000.00	\$ 2,350,200	
30,000 60,000	\$ 67.15	2,828.80	\$ 189,954	
60,000 140,000	\$ 55.96	-	\$ -	
140,000 "+"	\$ 44.76	-	\$ -	
				\$ 2,540,154

**District Section**

\$ 119,278.22 10 districts \$ 1,192,782

**Base Section**

\$ 715,670.17 \$ 715,670

**County Operations Grant Total**

\$ 4,448,606 [A]

**Pupil Driven Grants - Projected .05% decline over19-20**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,087,040</b>
Base Grant	\$ 12,554.25	<b>66.59</b>	\$ 835,955	<b>Total Supplemental \$ 331,456</b>
Supplemental (35%)	\$ 4,393.99			<b>Total Concentration \$ 141,224</b>
Estimated ELL / FRM %	<input type="text" value="83.25%"/>	55.43	\$ 243,576	
Concentration	33.25%	22.14	\$ 97,284	
				\$ 1,176,816
<b>Court School Grant</b>				
Base Grant	\$ 12,554.25	<b>20.00</b>	\$ 251,085	
Supplemental (35%)	\$ 4,393.99			
Estimated ELL / FRM %	100.00%	20.00	\$ 87,880	
Concentration	50.00%	10.00	\$ 43,940	
				\$ 382,905
<b>Pupil Driven Grants Total</b>				\$ 1,559,720 [B]
<b>Subtotal Local Control Funding Formula Grant Target</b>				\$ 6,008,327 [F] = [A + B + E]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes			\$ (4,394,126)	[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>Additional State Aid for COE Funded on LCFF Target</b>				
Current Year Allowance	\$ 19,729.60	10 districts	\$ 197,296	
Current Year EC 2575.1 Minimum Allowance			\$ 80,000	
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 197,296	
<b>Total LCFF STATE AID</b>			\$ 1,014,081	
<b>Estimated LCFF Funding</b>			\$ 7,022,408	[R] = [K + Q]

## SSC School District and Charter School Financial Projection Dashboard 2018-19 Adopted State Budget

This version of SSC's Financial Projection Dashboard is based on the 2018-19 adopted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF GRADESPAN FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
COLA at 3.70%	\$266	\$270	\$278	\$322
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$776	-	-	\$235
2018-19 Adjusted Base Grants	\$8,235	\$7,571	\$7,796	\$9,269
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF FUNDING FACTORS					
Factors	2017-18	2018-19	2019-20	2020-21	2021-22
SSC Gap Funding Percentage	42.97%	100.00%	-	-	-
Department of Finance Gap Funding Percentage	42.97%	100.00%	-	-	-
Gap Funding Percentage (as of May Revise)	43.97%	100.00%	-	-	-
COLA <sup>1</sup>	1.56%	3.70% <sup>2</sup>	2.57%	2.67%	3.42%

OTHER PLANNING FACTORS						
Factors		2017-18	2018-19	2019-20	2020-21	2021-22
COLA on state and local share <sup>3</sup>		1.56%	2.71%	2.57%	2.67%	3.42%
California CPI		3.40%	3.66%	3.50%	3.23%	2.94%
California Lottery	Unrestricted per ADA	\$153	\$151	\$151	\$151	\$151
	Restricted per ADA	\$55	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$30.34	\$31.16	\$31.96	\$32.81	\$33.93
	Grades 9-12 per ADA	\$58.25	\$59.83	\$61.37	\$63.01	\$65.16
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$15.90	\$16.33	\$16.75	\$17.20	\$17.79
	Grades 9-12 per ADA	\$44.04	\$45.23	\$46.39	\$47.63	\$49.26
One-Time Discretionary Funds per ADA		\$147	\$184	-	-	-
Interest Rate for Ten-Year Treasuries		2.58%	3.17%	3.38%	3.50%	3.40%
CalPERS Employer Rate (projected) <sup>4</sup>		15.531%	18.062%	20.8%	23.5%	24.6%
CalSTRS Employer Rate (statutory)		14.43%	16.28%	18.13%	19.10%	18.60%

RESERVES	
State Reserve Requirement	District ADA Range
The greater of 5% or \$67,000	0 to 300
The greater of 4% or \$67,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Target for LCFF is projected to be achieved in the 2018-19 fiscal year, therefore, any growth in LCFF revenues in future years will be attributable to the application of the COLA to the base grant

<sup>2</sup>Includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$570 million for school districts and charter schools. County offices of education receive only the statutory COLA.

<sup>3</sup>Includes Special Education, Child Nutrition, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant

<sup>4</sup>Rate is final for 2017-18 and 2018-19 fiscal years

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 13, 2018 Signed: \_\_\_\_\_  
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

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

**Criteria and Standards Review Summary**

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

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



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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,911,819.00	6,911,819.00	2,908,304.63	6,909,599.00	(2,220.00)	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,103,171.00	1,103,171.00	557.63	1,077,662.00	(25,509.00)	-2.3%
4) Other Local Revenue		8600-8799	3,148,143.00	3,148,143.00	456,392.77	3,119,538.00	(28,605.00)	-0.9%
5) TOTAL, REVENUES			11,163,133.00	11,163,133.00	3,365,255.03	11,106,799.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,243,390.00	1,243,390.00	367,653.08	1,180,968.00	62,422.00	5.0%
2) Classified Salaries		2000-2999	4,087,305.00	4,087,305.00	1,362,404.38	4,230,942.00	(143,637.00)	-3.5%
3) Employee Benefits		3000-3999	2,057,840.00	2,057,840.00	595,727.42	2,157,081.00	(99,241.00)	-4.8%
4) Books and Supplies		4000-4999	387,836.00	387,836.00	71,715.93	447,734.00	(59,898.00)	-15.4%
5) Services and Other Operating Expenditures		5000-5999	3,028,074.00	3,028,074.00	916,745.06	3,291,916.00	(263,842.00)	-8.7%
6) Capital Outlay		6000-6999	24,000.00	24,000.00	15,966.84	24,967.00	(967.00)	-4.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(805,161.00)	(805,161.00)	(4,575.53)	(1,376,208.00)	571,047.00	-70.9%
9) TOTAL, EXPENDITURES			10,023,284.00	10,023,284.00	3,325,637.18	9,957,400.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,139,849.00	1,139,849.00	39,617.85	1,149,399.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	361,304.00	361,304.00	0.00	396,833.00	35,529.00	9.8%
b) Transfers Out		7600-7629	75,931.00	75,931.00	0.00	333,950.00	(258,019.00)	-339.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,324,292.00)	(1,324,292.00)	0.00	(1,366,482.00)	(42,190.00)	3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,038,919.00)	(1,038,919.00)	0.00	(1,303,599.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			100,930.00	100,930.00	39,617.85	(154,200.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,384,540.94	6,384,540.94		6,384,540.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,384,540.94	6,384,540.94		6,384,540.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,384,540.94	6,384,540.94		6,384,540.94		
2) Ending Balance, June 30 (E + F1e)			6,485,470.94	6,485,470.94		6,230,340.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,725.00	25,725.00		25,725.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	122,016.00	122,016.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,020,116.94	5,020,116.94		4,727,705.76		
17/18 EXCESS PROPERTY TAXES	0000	9780	4,723,275.00					
18/19 SESLOC FUNDS TO BE BUDGI	0000	9780	31,218.00					
18/19 FUTURE ACTION	0000	9780	10,000.00					
17/18 ONE TIME REVENUES RESER	0000	9780	251,191.18					
LOTTERY EXPENDITURES	1100	9780	4,430.32					
EPA EXPENDITURES	1400	9780	2.44					
17/18 EXCESS PROPERTY TAXES	0000	9780		4,723,275.00				
18/19 SESLOC FUNDS TO BE BUDGI	0000	9780		31,218.00				
18/19 FUTURE ACTION	0000	9780		10,000.00				
	0000	9780		251,191.18				
LOTTERY EXPENDITURES	1100	9780		4,430.32				
EPA EXPENDITURES	1400	9780		2.44				
17/18 EXCESS PROPERTY TAXES	0000	9780				4,723,275.00		
	0000	9780						
LOTTERY EXPENDITURS	1100	9780				4,430.32		
EPA EXPENDITURES	1400	9780				0.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,317,613.00	1,317,613.00		1,476,910.18		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,008,822.00	1,008,822.00	478,470.00	1,008,822.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,102.00	23,102.00	5,221.00	20,882.00	(2,220.00)	-9.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	(4,365,818.00)	(4,365,818.00)	0.00	(4,365,818.00)	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,860,739.00	20,860,739.00	1,863,237.79	20,860,739.00	0.00	0.0%
Unsecured Roll Taxes		8042	431,462.00	431,462.00	482,543.88	431,462.00	0.00	0.0%
Prior Years' Taxes		8043	(9,637.00)	(9,637.00)	(4,229.46)	(9,637.00)	0.00	0.0%
Supplemental Taxes		8044	224,818.00	224,818.00	83,061.42	224,818.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	84,955.00	84,955.00	0.00	84,955.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>18,258,443.00</b>	<b>18,258,443.00</b>	<b>2,908,304.63</b>	<b>18,256,223.00</b>	<b>(2,220.00)</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(11,346,624.00)	(11,346,624.00)	0.00	(11,346,624.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,911,819.00</b>	<b>6,911,819.00</b>	<b>2,908,304.63</b>	<b>6,909,599.00</b>	<b>(2,220.00)</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	4204, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	89,484.00	89,484.00	0.00	67,588.00	(21,896.00)	-24.5%
Lottery - Unrestricted and Instructional Materials		8560	16,071.00	16,071.00	525.73	16,071.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	997,616.00	997,616.00	31.90	994,003.00	(3,613.00)	-0.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,103,171.00</b>	<b>1,103,171.00</b>	<b>557.63</b>	<b>1,077,662.00</b>	<b>(25,509.00)</b>	<b>-2.3%</b>

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	365,000.00	365,000.00	0.00	365,000.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	35,431.00	35,431.00	95.10	35,431.00	0.00	0.0%
Leases and Rentals		8650	268,183.00	268,183.00	2,849.75	271,032.00	2,849.00	1.1%
Interest		8660	75,000.00	75,000.00	23,421.02	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	555,302.00	555,302.00	327,837.55	515,600.00	(39,702.00)	-7.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,576,954.00	1,576,954.00	75,266.43	1,604,718.00	27,764.00	1.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	272,273.00	272,273.00	26,922.92	252,757.00	(19,516.00)	-7.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,148,143.00</b>	<b>3,148,143.00</b>	<b>456,392.77</b>	<b>3,119,538.00</b>	<b>(28,605.00)</b>	<b>-0.9%</b>
<b>TOTAL, REVENUES</b>			<b>11,163,133.00</b>	<b>11,163,133.00</b>	<b>3,365,255.03</b>	<b>11,106,799.00</b>	<b>(56,334.00)</b>	<b>-0.5%</b>

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Certificated Teachers' Salaries		1100	295,442.00	295,442.00	65,962.49	269,399.00	26,043.00	8.8%
Certificated Pupil Support Salaries		1200	45,983.00	45,983.00	6,316.52	18,950.00	27,033.00	58.8%
Certificated Supervisors' and Administrators' Salaries		1300	857,036.00	857,036.00	288,915.17	860,943.00	(3,907.00)	-0.5%
Other Certificated Salaries		1900	44,929.00	44,929.00	6,458.90	31,676.00	13,253.00	29.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,243,390.00</b>	<b>1,243,390.00</b>	<b>367,653.08</b>	<b>1,180,968.00</b>	<b>62,422.00</b>	<b>5.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	56,157.00	56,157.00	13,868.10	57,885.00	(1,728.00)	-3.1%
Classified Support Salaries		2200	288,169.00	288,169.00	107,937.49	365,148.00	(76,979.00)	-26.7%
Classified Supervisors' and Administrators' Salaries		2300	1,374,561.00	1,374,561.00	495,959.03	1,404,889.00	(30,328.00)	-2.2%
Clerical, Technical and Office Salaries		2400	2,085,821.00	2,085,821.00	693,784.09	2,124,807.00	(38,986.00)	-1.9%
Other Classified Salaries		2900	282,597.00	282,597.00	50,855.67	278,213.00	4,384.00	1.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,087,305.00</b>	<b>4,087,305.00</b>	<b>1,362,404.38</b>	<b>4,230,942.00</b>	<b>(143,637.00)</b>	<b>-3.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	195,956.00	195,956.00	59,710.78	188,454.00	7,502.00	3.8%
PERS		3201-3202	704,667.00	704,667.00	234,604.81	732,492.00	(27,825.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	74,571.00	74,571.00	23,811.96	70,866.00	3,705.00	5.0%
Health and Welfare Benefits		3401-3402	644,561.00	644,561.00	132,520.15	669,631.00	(25,070.00)	-3.9%
Unemployment Insurance		3501-3502	2,597.00	2,597.00	833.58	2,512.00	85.00	3.3%
Workers' Compensation		3601-3602	246,325.00	246,325.00	79,186.90	248,997.00	(2,672.00)	-1.1%
OPEB, Allocated		3701-3702	189,163.00	189,163.00	65,059.24	244,129.00	(54,966.00)	-29.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,057,840.00</b>	<b>2,057,840.00</b>	<b>595,727.42</b>	<b>2,157,081.00</b>	<b>(99,241.00)</b>	<b>-4.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,090.00	2,090.00	0.00	2,090.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	280,246.00	280,246.00	63,954.66	339,726.00	(59,480.00)	-21.2%
Noncapitalized Equipment		4400	15,500.00	15,500.00	6,418.29	15,918.00	(418.00)	-2.7%
Food		4700	90,000.00	90,000.00	1,342.98	90,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>387,836.00</b>	<b>387,836.00</b>	<b>71,715.93</b>	<b>447,734.00</b>	<b>(59,898.00)</b>	<b>-15.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	141,173.00	141,173.00	45,305.06	147,136.00	(5,963.00)	-4.2%
Dues and Memberships		5300	57,247.00	57,247.00	43,922.40	55,293.00	1,954.00	3.4%
Insurance		5400-5450	49,853.00	49,853.00	52,306.00	52,681.00	(2,828.00)	-5.7%
Operations and Housekeeping Services		5500	247,700.00	247,700.00	74,306.48	254,935.00	(7,235.00)	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	275,340.00	275,340.00	90,309.28	289,619.00	(14,279.00)	-5.2%
Transfers of Direct Costs		5710	(91,212.00)	(91,212.00)	(24,919.74)	(90,025.00)	(1,187.00)	1.3%
Transfers of Direct Costs - Interfund		5750	(2,800.00)	(2,800.00)	(1,318.07)	(2,800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,216,108.00	2,216,108.00	620,165.74	2,448,970.00	(232,862.00)	-10.5%
Communications		5900	134,665.00	134,665.00	16,667.91	136,107.00	(1,442.00)	-1.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,028,074.00</b>	<b>3,028,074.00</b>	<b>916,745.06</b>	<b>3,291,916.00</b>	<b>(263,842.00)</b>	<b>-8.7%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	15,966.84	15,967.00	(967.00)	-6.4%
Equipment Replacement		6500	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>24,000.00</b>	<b>24,000.00</b>	<b>15,966.84</b>	<b>24,967.00</b>	<b>(967.00)</b>	<b>-4.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(693,059.00)	(693,059.00)	(4,575.53)	(1,284,062.00)	591,003.00	-85.3%
Transfers of Indirect Costs - Interfund		7350	(112,102.00)	(112,102.00)	0.00	(92,146.00)	(19,956.00)	17.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(805,161.00)</b>	<b>(805,161.00)</b>	<b>(4,575.53)</b>	<b>(1,376,208.00)</b>	<b>571,047.00</b>	<b>-70.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,023,284.00</b>	<b>10,023,284.00</b>	<b>3,325,637.18</b>	<b>9,957,400.00</b>	<b>65,884.00</b>	<b>0.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	361,304.00	361,304.00	0.00	396,833.00	35,529.00	9.8%
(a) TOTAL, INTERFUND TRANSFERS IN			361,304.00	361,304.00	0.00	396,833.00	35,529.00	9.8%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	75,931.00	75,931.00	0.00	259,116.00	(183,185.00)	-241.3%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	74,834.00	(74,834.00)	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,931.00	75,931.00	0.00	333,950.00	(258,019.00)	-339.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(945,296.00)	(945,296.00)	0.00	(962,216.00)	(16,920.00)	1.8%
Contributions from Restricted Revenues		8990	(378,996.00)	(378,996.00)	0.00	(404,266.00)	(25,270.00)	6.7%
(e) TOTAL, CONTRIBUTIONS			(1,324,292.00)	(1,324,292.00)	0.00	(1,366,482.00)	(42,190.00)	3.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,038,919.00)	(1,038,919.00)	0.00	(1,303,599.00)	(264,680.00)	25.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	371,506.00	371,506.00	0.00	362,574.00	(8,932.00)	-2.4%
2) Federal Revenue		8100-8299	3,805,867.00	3,805,867.00	1,538,528.92	4,062,057.00	256,190.00	6.7%
3) Other State Revenue		8300-8599	5,476,646.00	5,476,646.00	2,848,248.67	5,637,771.00	161,125.00	2.9%
4) Other Local Revenue		8600-8799	4,687,542.00	4,687,542.00	240,622.23	5,828,119.45	1,140,577.45	24.3%
5) TOTAL, REVENUES			14,341,561.00	14,341,561.00	4,627,399.82	15,890,521.45		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,030,172.00	4,030,172.00	1,078,347.38	3,958,522.55	71,649.45	1.8%
2) Classified Salaries		2000-2999	2,571,522.00	2,571,522.00	690,451.64	2,392,685.00	178,837.00	7.0%
3) Employee Benefits		3000-3999	2,808,943.00	2,808,943.00	604,595.48	2,979,355.00	(170,412.00)	-6.1%
4) Books and Supplies		4000-4999	426,090.00	426,090.00	124,449.20	503,689.00	(77,599.00)	-18.2%
5) Services and Other Operating Expenditures		5000-5999	4,628,182.00	4,628,182.00	520,600.25	6,173,470.36	(1,545,288.36)	-33.4%
6) Capital Outlay		6000-6999	632,403.00	632,403.00	17,851.17	707,540.00	(75,137.00)	-11.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	402,668.00	402,668.00	0.00	437,295.00	(34,627.00)	-8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	693,059.00	693,059.00	4,575.53	1,284,062.00	(591,003.00)	-85.3%
9) TOTAL, EXPENDITURES			16,193,039.00	16,193,039.00	3,040,870.65	18,436,618.91		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,851,478.00)	(1,851,478.00)	1,586,529.17	(2,546,097.46)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,324,292.00	1,324,292.00	0.00	1,366,482.00	42,190.00	3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,264,292.00	1,264,292.00	0.00	1,306,482.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(587,186.00)	(587,186.00)	1,586,529.17	(1,239,615.46)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,976,710.83	1,976,710.83		1,976,710.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,976,710.83	1,976,710.83		1,976,710.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,976,710.83	1,976,710.83		1,976,710.83		
2) Ending Balance, June 30 (E + F1e)			1,389,524.83	1,389,524.83		737,095.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,389,524.83	1,389,524.83		737,095.37		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	371,506.00	371,506.00	0.00	362,574.00	(8,932.00)	-2.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			371,506.00	371,506.00	0.00	362,574.00	(8,932.00)	-2.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	56,327.00	56,327.00	0.00	56,327.00	0.00	0.0%
Special Education Discretionary Grants		8182	517,076.00	517,076.00	0.00	515,912.00	(1,164.00)	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	(10,817.08)	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	381,668.00	381,668.00	0.00	416,295.00	34,627.00	9.1%
Title I, Part A, Basic	3010	8290	427,806.00	427,806.00	194,500.00	485,795.00	57,989.00	13.6%
Title I, Part D, Local Delinquent Programs	3025	8290	87,624.00	87,624.00	16,472.00	184,097.00	96,473.00	110.1%
Title II, Part A, Educator Quality	4035	8290	14,701.00	14,701.00	1,731.00	16,402.00	1,701.00	11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	8,898.00	8,898.00	5,695.00	10,436.00	1,538.00	17.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290	2,311,767.00	2,311,767.00	1,330,948.00	2,376,793.00	65,026.00	2.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,805,867.00</b>	<b>3,805,867.00</b>	<b>1,538,528.92</b>	<b>4,062,057.00</b>	<b>256,190.00</b>	<b>6.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	1,160,511.00	1,160,511.00	0.00	1,173,555.00	13,044.00	1.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	543,191.00	543,191.00	156,216.00	543,191.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	5,089.00	5,089.00	4,714.38	5,089.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	120,525.00	120,525.00	125,877.77	120,525.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	135,000.00	135,000.00	8,791.00	113,791.00	(21,209.00)	-15.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,512,330.00	3,512,330.00	2,552,649.52	3,681,620.00	169,290.00	4.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,476,646.00</b>	<b>5,476,646.00</b>	<b>2,848,248.67</b>	<b>5,637,771.00</b>	<b>161,125.00</b>	<b>2.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	622.95	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	592,967.00	592,967.00	44,012.44	479,400.45	(113,566.55)	-19.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	295,641.00	295,641.00	194,724.84	478,774.00	183,133.00	61.9%
Tuition		8710	3,788,934.00	3,788,934.00	1,262.00	4,859,945.00	1,071,011.00	28.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,687,542.00</b>	<b>4,687,542.00</b>	<b>240,622.23</b>	<b>5,828,119.45</b>	<b>1,140,577.45</b>	<b>24.3%</b>
<b>TOTAL, REVENUES</b>			<b>14,341,561.00</b>	<b>14,341,561.00</b>	<b>4,627,399.82</b>	<b>15,890,521.45</b>	<b>1,548,960.45</b>	<b>10.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,221,509.00	2,221,509.00	536,590.12	2,130,078.00	91,431.00	4.1%
Certificated Pupil Support Salaries		1200	233,641.00	233,641.00	56,848.84	177,362.00	56,279.00	24.1%
Certificated Supervisors' and Administrators' Salaries		1300	909,187.00	909,187.00	308,717.94	960,622.00	(51,435.00)	-5.7%
Other Certificated Salaries		1900	665,835.00	665,835.00	176,190.48	690,460.55	(24,625.55)	-3.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,030,172.00</b>	<b>4,030,172.00</b>	<b>1,078,347.38</b>	<b>3,958,522.55</b>	<b>71,649.45</b>	<b>1.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	388,081.00	388,081.00	121,014.85	431,661.00	(43,580.00)	-11.2%
Classified Support Salaries		2200	492,478.00	492,478.00	136,434.21	373,474.00	119,004.00	24.2%
Classified Supervisors' and Administrators' Salaries		2300	248,954.00	248,954.00	67,524.76	227,353.00	21,601.00	8.7%
Clerical, Technical and Office Salaries		2400	794,958.00	794,958.00	205,148.55	792,891.00	2,067.00	0.3%
Other Classified Salaries		2900	647,051.00	647,051.00	160,329.27	567,306.00	79,745.00	12.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,571,522.00</b>	<b>2,571,522.00</b>	<b>690,451.64</b>	<b>2,392,685.00</b>	<b>178,837.00</b>	<b>7.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	967,445.00	967,445.00	177,056.24	958,888.00	8,557.00	0.9%
PERS		3201-3202	427,619.00	427,619.00	117,648.69	407,825.00	19,794.00	4.6%
OASDI/Medicare/Alternative		3301-3302	93,217.00	93,217.00	25,171.47	87,964.00	5,253.00	5.6%
Health and Welfare Benefits		3401-3402	889,077.00	889,077.00	159,103.03	807,070.00	82,007.00	9.2%
Unemployment Insurance		3501-3502	3,169.00	3,169.00	849.74	2,964.00	205.00	6.5%
Workers' Compensation		3601-3602	306,692.00	306,692.00	80,688.55	291,160.00	15,532.00	5.1%
OPEB, Allocated		3701-3702	121,724.00	121,724.00	44,077.76	423,484.00	(301,760.00)	-247.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,808,943.00</b>	<b>2,808,943.00</b>	<b>604,595.48</b>	<b>2,979,355.00</b>	<b>(170,412.00)</b>	<b>-6.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	11,000.00	11,000.00	15,810.99	47,373.00	(36,373.00)	-330.7%
Books and Other Reference Materials		4200	2,644.00	2,644.00	0.00	0.00	2,644.00	100.0%
Materials and Supplies		4300	399,266.00	399,266.00	86,636.69	404,106.00	(4,840.00)	-1.2%
Noncapitalized Equipment		4400	13,180.00	13,180.00	22,001.52	52,210.00	(39,030.00)	-296.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>426,090.00</b>	<b>426,090.00</b>	<b>124,449.20</b>	<b>503,689.00</b>	<b>(77,599.00)</b>	<b>-18.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,449,235.00	1,449,235.00	6,000.00	1,431,030.00	18,205.00	1.3%
Travel and Conferences		5200	314,696.00	314,696.00	73,475.67	309,134.00	5,562.00	1.8%
Dues and Memberships		5300	56,618.00	56,618.00	51,665.92	59,195.00	(2,577.00)	-4.6%
Insurance		5400-5450	8,279.00	8,279.00	2,309.75	8,279.00	0.00	0.0%
Operations and Housekeeping Services		5500	136,355.00	136,355.00	27,625.66	17,000.00	119,355.00	87.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	181,215.00	181,215.00	119,874.04	234,489.00	(53,274.00)	-29.4%
Transfers of Direct Costs		5710	91,212.00	91,212.00	24,919.74	90,025.00	1,187.00	1.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,351,475.00	2,351,475.00	198,342.11	3,985,526.36	(1,634,051.36)	-69.5%
Communications		5900	39,097.00	39,097.00	16,387.36	38,792.00	305.00	0.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,628,182.00</b>	<b>4,628,182.00</b>	<b>520,600.25</b>	<b>6,173,470.36</b>	<b>(1,545,288.36)</b>	<b>-33.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,000.00	72,000.00	0.00	64,156.00	7,844.00	10.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,403.00	60,403.00	7,414.83	132,948.00	(72,545.00)	-120.1%
Equipment Replacement		6500	0.00	0.00	10,436.34	10,436.00	(10,436.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>632,403.00</b>	<b>632,403.00</b>	<b>17,851.17</b>	<b>707,540.00</b>	<b>(75,137.00)</b>	<b>-11.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	381,668.00	381,668.00	0.00	416,295.00	(34,627.00)	-9.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>402,668.00</b>	<b>402,668.00</b>	<b>0.00</b>	<b>437,295.00</b>	<b>(34,627.00)</b>	<b>-8.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	693,059.00	693,059.00	4,575.53	1,284,062.00	(591,003.00)	-85.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>693,059.00</b>	<b>693,059.00</b>	<b>4,575.53</b>	<b>1,284,062.00</b>	<b>(591,003.00)</b>	<b>-85.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,193,039.00</b>	<b>16,193,039.00</b>	<b>3,040,870.65</b>	<b>18,436,618.91</b>	<b>(2,243,579.91)</b>	<b>-13.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	945,296.00	945,296.00	0.00	962,216.00	16,920.00	1.8%
Contributions from Restricted Revenues		8990	378,996.00	378,996.00	0.00	404,266.00	25,270.00	6.7%
(e) TOTAL, CONTRIBUTIONS			1,324,292.00	1,324,292.00	0.00	1,366,482.00	42,190.00	3.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,264,292.00	1,264,292.00	0.00	1,306,482.00	(42,190.00)	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,283,325.00	7,283,325.00	2,908,304.63	7,272,173.00	(11,152.00)	-0.2%
2) Federal Revenue		8100-8299	3,805,867.00	3,805,867.00	1,538,528.92	4,062,057.00	256,190.00	6.7%
3) Other State Revenue		8300-8599	6,579,817.00	6,579,817.00	2,848,806.30	6,715,433.00	135,616.00	2.1%
4) Other Local Revenue		8600-8799	7,835,685.00	7,835,685.00	697,015.00	8,947,657.45	1,111,972.45	14.2%
5) TOTAL, REVENUES			25,504,694.00	25,504,694.00	7,992,654.85	26,997,320.45		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,273,562.00	5,273,562.00	1,446,000.46	5,139,490.55	134,071.45	2.5%
2) Classified Salaries		2000-2999	6,658,827.00	6,658,827.00	2,052,856.02	6,623,627.00	35,200.00	0.5%
3) Employee Benefits		3000-3999	4,866,783.00	4,866,783.00	1,200,322.90	5,136,436.00	(269,653.00)	-5.5%
4) Books and Supplies		4000-4999	813,926.00	813,926.00	196,165.13	951,423.00	(137,497.00)	-16.9%
5) Services and Other Operating Expenditures		5000-5999	7,656,256.00	7,656,256.00	1,437,345.31	9,465,386.36	(1,809,130.36)	-23.6%
6) Capital Outlay		6000-6999	656,403.00	656,403.00	33,818.01	732,507.00	(76,104.00)	-11.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	402,668.00	402,668.00	0.00	437,295.00	(34,627.00)	-8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(112,102.00)	(112,102.00)	0.00	(92,146.00)	(19,956.00)	17.8%
9) TOTAL, EXPENDITURES			26,216,323.00	26,216,323.00	6,366,507.83	28,394,018.91		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(711,629.00)	(711,629.00)	1,626,147.02	(1,396,698.46)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	361,304.00	361,304.00	0.00	396,833.00	35,529.00	9.8%
b) Transfers Out		7600-7629	135,931.00	135,931.00	0.00	393,950.00	(258,019.00)	-189.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			225,373.00	225,373.00	0.00	2,883.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(486,256.00)	(486,256.00)	1,626,147.02	(1,393,815.46)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	8,361,251.77	8,361,251.77		8,361,251.77	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			8,361,251.77	8,361,251.77		8,361,251.77		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			8,361,251.77	8,361,251.77		8,361,251.77		
2) Ending Balance, June 30 (E + F1e)								
			7,874,995.77	7,874,995.77		6,967,436.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	25,725.00	25,725.00		25,725.00		
		9712	0.00	0.00		0.00		
		9713	122,016.00	122,016.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	1,389,524.83	1,389,524.83		737,095.37		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	5,020,116.94	5,020,116.94		4,727,705.76		
		9780	4,723,275.00					
		9780	31,218.00					
		9780	10,000.00					
		9780	251,191.18					
		9780	4,430.32					
		9780	2.44					
		9780		4,723,275.00				
		9780		31,218.00				
		9780		10,000.00				
		9780		251,191.18				
		9780		4,430.32				
		9780		2.44				
		9780				4,723,275.00		
		9780						
		9780				4,430.32		
		9780				0.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	1,317,613.00	1,317,613.00		1,476,910.18		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,008,822.00	1,008,822.00	478,470.00	1,008,822.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,102.00	23,102.00	5,221.00	20,882.00	(2,220.00)	-9.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	(4,365,818.00)	(4,365,818.00)	0.00	(4,365,818.00)	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,860,739.00	20,860,739.00	1,863,237.79	20,860,739.00	0.00	0.0%
Unsecured Roll Taxes		8042	431,462.00	431,462.00	482,543.88	431,462.00	0.00	0.0%
Prior Years' Taxes		8043	(9,637.00)	(9,637.00)	(4,229.46)	(9,637.00)	0.00	0.0%
Supplemental Taxes		8044	224,818.00	224,818.00	83,061.42	224,818.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	84,955.00	84,955.00	0.00	84,955.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>18,258,443.00</b>	<b>18,258,443.00</b>	<b>2,908,304.63</b>	<b>18,256,223.00</b>	<b>(2,220.00)</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(10,975,118.00)	(10,975,118.00)	0.00	(10,984,050.00)	(8,932.00)	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>7,283,325.00</b>	<b>7,283,325.00</b>	<b>2,908,304.63</b>	<b>7,272,173.00</b>	<b>(11,152.00)</b>	<b>-0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	56,327.00	56,327.00	0.00	56,327.00	0.00	0.0%
Special Education Discretionary Grants		8182	517,076.00	517,076.00	0.00	515,912.00	(1,164.00)	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	(10,817.08)	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	381,668.00	381,668.00	0.00	416,295.00	34,627.00	9.1%
Title I, Part A, Basic	3010	8290	427,806.00	427,806.00	194,500.00	485,795.00	57,989.00	13.6%
Title I, Part D, Local Delinquent Programs	3025	8290	87,624.00	87,624.00	16,472.00	184,097.00	96,473.00	110.1%
Title II, Part A, Educator Quality	4035	8290	14,701.00	14,701.00	1,731.00	16,402.00	1,701.00	11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	8,898.00	8,898.00	5,695.00	10,436.00	1,538.00	17.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290	2,311,767.00	2,311,767.00	1,330,948.00	2,376,793.00	65,026.00	2.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,805,867.00</b>	<b>3,805,867.00</b>	<b>1,538,528.92</b>	<b>4,062,057.00</b>	<b>256,190.00</b>	<b>6.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	1,160,511.00	1,160,511.00	0.00	1,173,555.00	13,044.00	1.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	543,191.00	543,191.00	156,216.00	543,191.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	89,484.00	89,484.00	0.00	67,588.00	(21,896.00)	-24.5%
Lottery - Unrestricted and Instructional Materi		8560	21,160.00	21,160.00	5,240.11	21,160.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	120,525.00	120,525.00	125,877.77	120,525.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	135,000.00	135,000.00	8,791.00	113,791.00	(21,209.00)	-15.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,509,946.00	4,509,946.00	2,552,681.42	4,675,623.00	165,677.00	3.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,579,817.00</b>	<b>6,579,817.00</b>	<b>2,848,806.30</b>	<b>6,715,433.00</b>	<b>135,616.00</b>	<b>2.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	365,000.00	365,000.00	0.00	365,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications								
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales								
		8639	35,431.00	35,431.00	95.10	35,431.00	0.00	0.0%
Leases and Rentals								
		8650	268,183.00	268,183.00	2,849.75	271,032.00	2,849.00	1.1%
Interest								
		8660	85,000.00	85,000.00	24,043.97	85,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	1,148,269.00	1,148,269.00	371,849.99	995,000.45	(153,268.55)	-13.3%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	1,576,954.00	1,576,954.00	75,266.43	1,604,718.00	27,764.00	1.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	567,914.00	567,914.00	221,647.76	731,531.00	163,617.00	28.8%
Tuition								
		8710	3,788,934.00	3,788,934.00	1,262.00	4,859,945.00	1,071,011.00	28.3%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,835,685.00</b>	<b>7,835,685.00</b>	<b>697,015.00</b>	<b>8,947,657.45</b>	<b>1,111,972.45</b>	<b>14.2%</b>
<b>TOTAL, REVENUES</b>			<b>25,504,694.00</b>	<b>25,504,694.00</b>	<b>7,992,654.85</b>	<b>26,997,320.45</b>	<b>1,492,626.45</b>	<b>5.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,516,951.00	2,516,951.00	602,552.61	2,399,477.00	117,474.00	4.7%
Certificated Pupil Support Salaries		1200	279,624.00	279,624.00	63,165.36	196,312.00	83,312.00	29.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,766,223.00	1,766,223.00	597,633.11	1,821,565.00	(55,342.00)	-3.1%
Other Certificated Salaries		1900	710,764.00	710,764.00	182,649.38	722,136.55	(11,372.55)	-1.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,273,562.00</b>	<b>5,273,562.00</b>	<b>1,446,000.46</b>	<b>5,139,490.55</b>	<b>134,071.45</b>	<b>2.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	444,238.00	444,238.00	134,882.95	489,546.00	(45,308.00)	-10.2%
Classified Support Salaries		2200	780,647.00	780,647.00	244,371.70	738,622.00	42,025.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	1,623,515.00	1,623,515.00	563,483.79	1,632,242.00	(8,727.00)	-0.5%
Clerical, Technical and Office Salaries		2400	2,880,779.00	2,880,779.00	898,932.64	2,917,698.00	(36,919.00)	-1.3%
Other Classified Salaries		2900	929,648.00	929,648.00	211,184.94	845,519.00	84,129.00	9.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,658,827.00</b>	<b>6,658,827.00</b>	<b>2,052,856.02</b>	<b>6,623,627.00</b>	<b>35,200.00</b>	<b>0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,163,401.00	1,163,401.00	236,767.02	1,147,342.00	16,059.00	1.4%
PERS		3201-3202	1,132,286.00	1,132,286.00	352,253.50	1,140,317.00	(8,031.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	167,788.00	167,788.00	48,983.43	158,830.00	8,958.00	5.3%
Health and Welfare Benefits		3401-3402	1,533,638.00	1,533,638.00	291,623.18	1,476,701.00	56,937.00	3.7%
Unemployment Insurance		3501-3502	5,766.00	5,766.00	1,683.32	5,476.00	290.00	5.0%
Workers' Compensation		3601-3602	553,017.00	553,017.00	159,875.45	540,157.00	12,860.00	2.3%
OPEB, Allocated		3701-3702	310,887.00	310,887.00	109,137.00	667,613.00	(356,726.00)	-114.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,866,783.00</b>	<b>4,866,783.00</b>	<b>1,200,322.90</b>	<b>5,136,436.00</b>	<b>(269,653.00)</b>	<b>-5.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	13,090.00	13,090.00	15,810.99	49,463.00	(36,373.00)	-277.9%
Books and Other Reference Materials		4200	2,644.00	2,644.00	0.00	0.00	2,644.00	100.0%
Materials and Supplies		4300	679,512.00	679,512.00	150,591.35	743,832.00	(64,320.00)	-9.5%
Noncapitalized Equipment		4400	28,680.00	28,680.00	28,419.81	68,128.00	(39,448.00)	-137.5%
Food		4700	90,000.00	90,000.00	1,342.98	90,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>813,926.00</b>	<b>813,926.00</b>	<b>196,165.13</b>	<b>951,423.00</b>	<b>(137,497.00)</b>	<b>-16.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,449,235.00	1,449,235.00	6,000.00	1,431,030.00	18,205.00	1.3%
Travel and Conferences		5200	455,869.00	455,869.00	118,780.73	456,270.00	(401.00)	-0.1%
Dues and Memberships		5300	113,865.00	113,865.00	95,588.32	114,488.00	(623.00)	-0.5%
Insurance		5400-5450	58,132.00	58,132.00	54,615.75	60,960.00	(2,828.00)	-4.9%
Operations and Housekeeping Services		5500	384,055.00	384,055.00	101,932.14	271,935.00	112,120.00	29.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	456,555.00	456,555.00	210,183.32	524,108.00	(67,553.00)	-14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,800.00)	(2,800.00)	(1,318.07)	(2,800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,567,583.00	4,567,583.00	818,507.85	6,434,496.36	(1,866,913.36)	-40.9%
Communications		5900	173,762.00	173,762.00	33,055.27	174,899.00	(1,137.00)	-0.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,656,256.00</b>	<b>7,656,256.00</b>	<b>1,437,345.31</b>	<b>9,465,386.36</b>	<b>(1,809,130.36)</b>	<b>-23.6%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,000.00	72,000.00	0.00	64,156.00	7,844.00	10.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,403.00	75,403.00	23,381.67	148,915.00	(73,512.00)	-97.5%
Equipment Replacement		6500	9,000.00	9,000.00	10,436.34	19,436.00	(10,436.00)	-116.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>656,403.00</b>	<b>656,403.00</b>	<b>33,818.01</b>	<b>732,507.00</b>	<b>(76,104.00)</b>	<b>-11.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	381,668.00	381,668.00	0.00	416,295.00	(34,627.00)	-9.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>402,668.00</b>	<b>402,668.00</b>	<b>0.00</b>	<b>437,295.00</b>	<b>(34,627.00)</b>	<b>-8.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(112,102.00)	(112,102.00)	0.00	(92,146.00)	(19,956.00)	17.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(112,102.00)</b>	<b>(112,102.00)</b>	<b>0.00</b>	<b>(92,146.00)</b>	<b>(19,956.00)</b>	<b>17.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,216,323.00</b>	<b>26,216,323.00</b>	<b>6,366,507.83</b>	<b>28,394,018.91</b>	<b>(2,177,695.91)</b>	<b>-8.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	361,304.00	361,304.00	0.00	396,833.00	35,529.00	9.8%
(a) TOTAL, INTERFUND TRANSFERS IN			361,304.00	361,304.00	0.00	396,833.00	35,529.00	9.8%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	75,931.00	75,931.00	0.00	259,116.00	(183,185.00)	-241.3%
To: Special Reserve Fund		7612	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	74,834.00	(74,834.00)	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,931.00	135,931.00	0.00	393,950.00	(258,019.00)	-189.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			225,373.00	225,373.00	0.00	2,883.00	222,490.00	-98.7%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
5640	Medi-Cal Billing Option	29,946.21
5810	Other Restricted Federal	10,703.46
6300	Lottery: Instructional Materials	7,693.78
6500	Special Education	99,998.97
6512	Special Ed: Mental Health Services	0.30
7366	Supplementary Programs: Foster Youth Sen	0.05
8150	Ongoing & Major Maintenance Account (RM,	0.39
9010	Other Restricted Local	588,752.21
Total, Restricted Balance		<u>737,095.37</u>



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the County Office's ADA Variances**

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)</b>				
Current Year (2018-19)	92.59	90.09	-2.7%	Not Met
1st Subsequent Year (2019-20)	89.09	86.59	-2.8%	Not Met
2nd Subsequent Year (2020-21)	89.09	86.59	-2.8%	Not Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2018-19)	30.00	30.00	0.0%	Met
1st Subsequent Year (2019-20)	30.00	30.00	0.0%	Met
2nd Subsequent Year (2020-21)	30.00	30.00	0.0%	Met
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
Current Year (2018-19)	33,199.69	32,828.80	-1.1%	Met
1st Subsequent Year (2019-20)	33,199.69	32,828.80	-1.1%	Met
2nd Subsequent Year (2020-21)	33,199.69	32,828.80	-1.1%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)</b>				
Current Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

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

For 2018-19, Community School enrollment/ADA came in less than projected at Budget Adoption. The change from budget adoption effects projections in the out years. The county is experiencing declining enrollment and due to legislative changes to Court school and the way students earn credits, it has caused a decrease in ADA.

**2. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2018-19)	18,258,443.00		
1st Subsequent Year (2019-20)	18,354,113.00	18,354,113.00	0.0%	Met
2nd Subsequent Year (2020-21)	18,464,902.00	18,464,902.00	0.0%	Met

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

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

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

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

**3. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2018-19)	16,799,172.00	16,899,553.55	0.6%	Met
1st Subsequent Year (2019-20)	17,541,544.00	17,612,227.00	0.4%	Met
2nd Subsequent Year (2020-21)	18,275,638.00	18,292,343.00	0.1%	Met

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

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

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

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

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2018-19)	3,805,867.00	4,062,057.00	6.7%	Yes
1st Subsequent Year (2019-20)	3,808,354.00	3,933,836.00	3.3%	No
2nd Subsequent Year (2020-21)	3,810,631.00	3,933,836.00	3.2%	No

**Explanation:**  
(required if Yes)

Title part D allocations were higher than original projected at Budget Adoption. In addition, some carryover dollars weren't included in Federal Revenues at budget adoption but have been posted at First Interim.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	6,579,817.00	6,715,433.00	2.1%	No
1st Subsequent Year (2019-20)	4,994,195.00	5,706,432.00	14.3%	Yes
2nd Subsequent Year (2020-21)	5,140,059.00	5,869,182.00	14.2%	Yes

**Explanation:**  
(required if Yes)

District has received several new grants that weren't included at budget adoption.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	7,835,685.00	8,947,657.45	14.2%	Yes
1st Subsequent Year (2019-20)	8,149,111.68	9,238,196.00	13.4%	Yes
2nd Subsequent Year (2020-21)	8,540,557.51	9,537,418.00	11.7%	Yes

**Explanation:**  
(required if Yes)

Special Education Tuition charged to districts wasn't included at Budget Adoption. The increase to local revenue is reflected in the two subsequent years as well.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	813,926.00	951,423.00	16.9%	Yes
1st Subsequent Year (2019-20)	795,083.00	961,925.00	21.0%	Yes
2nd Subsequent Year (2020-21)	800,025.00	972,995.00	21.6%	Yes

**Explanation:**  
(required if Yes)

Increased for new grants and carryover

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	7,656,256.00	9,465,386.36	23.6%	Yes
1st Subsequent Year (2019-20)	6,099,877.00	7,635,471.00	25.2%	Yes
2nd Subsequent Year (2020-21)	6,185,769.00	7,704,566.00	24.6%	Yes

**Explanation:**  
(required if Yes)

Increased for new grants and carryover



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2018-19)	18,221,369.00	19,725,147.45	8.3%	Not Met
1st Subsequent Year (2019-20)	16,951,660.68	18,878,464.00	11.4%	Not Met
2nd Subsequent Year (2020-21)	17,491,247.51	19,340,436.00	10.6%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2018-19)	8,470,182.00	10,416,809.36	23.0%	Not Met
1st Subsequent Year (2019-20)	6,894,960.00	8,597,396.00	24.7%	Not Met
2nd Subsequent Year (2020-21)	6,985,794.00	8,677,561.00	24.2%	Not Met

**4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

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

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

Title part D allocations were higher than original projected at Budget Adoption. In addition, some carryover dollars weren't included in Federal Revenues at budget adoption but have been posted at First Interim.

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

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

Special Education Tuition charged to districts wasn't included at Budget Adoption. The increase to local revenue is reflected in the two subsequent out years as well.

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

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

Increased for new grants and carryover

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

Increased for new grants and carryover

**5. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

**Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** The Proposition 51 school facility program requires the county office to deposit a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	302,976.45	430,601.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		382,933.00	

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

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

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

**6. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.8%	5.2%	3.3%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	1.9%	1.7%	1.1%

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

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

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

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

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

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

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds	13,690,104.00	13,690,104.00	13,690,104.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(154,200.00)	10,291,350.00	1.5%	Met
1st Subsequent Year (2019-20)	(288,312.00)	10,535,513.00	2.7%	Not Met
2nd Subsequent Year (2020-21)	(478,633.00)	10,908,977.00	4.4%	Not Met

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

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

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

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

Increase contributions in the two subsequent out years to cover county programs step and column changes and other program expenditures

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

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2018-19)	6,967,436.31	Met
1st Subsequent Year (2019-20)	6,625,911.31	Met
2nd Subsequent Year (2020-21)	6,092,272.31	Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	12,290,836.00	Met

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

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

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

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

**8. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$67,000 (greater of)	0	to \$5,957,999
4% or \$298,000 (greater of)	\$5,958,000	to \$14,891,999
3% or \$596,000 (greater of)	\$14,892,000	to \$67,018,000
2% or \$2,011,000 (greater of)	\$67,018,001	and over

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

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

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	28,787,969	26,918,711	27,678,992
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	28,787,968.91	26,918,711.00	27,678,992.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	28,787,968.91	26,918,711.00	27,678,992.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	863,639.07	807,561.33	830,369.76
6. Reserve Standard - by Amount (From percentage level chart above)	596,000.00	596,000.00	596,000.00
7. <b>County Office's Reserve Standard</b> (Greater of Line A5 or Line A6)	<b>863,639.07</b>	<b>807,561.33</b>	<b>830,369.76</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,476,910.18	1,193,028.94	530,029.94
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	184,366.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	195,000.00	195,000.00	195,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,671,910.18	1,388,028.94	909,395.94
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.81%	5.16%	3.29%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>863,639.07</b>	<b>807,561.33</b>	<b>830,369.76</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(945,296.00)	(962,216.00)	1.8%	16,920.00	Met
1st Subsequent Year (2019-20)	(1,390,510.00)	(1,390,510.00)	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	(1,453,090.00)	(1,453,090.00)	0.0%	0.00	Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2018-19)	361,304.00	396,833.00	9.8%	35,529.00	Not Met
1st Subsequent Year (2019-20)	361,304.00	396,833.00	9.8%	35,529.00	Not Met
2nd Subsequent Year (2020-21)	361,304.00	396,833.00	9.8%	35,529.00	Not Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2018-19)	135,931.00	393,950.00	189.8%	258,019.00	Not Met
1st Subsequent Year (2019-20)	139,728.00	344,116.00	146.3%	204,388.00	Not Met
2nd Subsequent Year (2020-21)	143,715.00	344,116.00	139.4%	200,401.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

Increased for Data Processing Services to Districts - providing additional support that wasn't included at Budget Adoption



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

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

Increased interfund transfers to Fund 13 and Fund 12. Increased expenses in these programs were not anticipated at Budget Adoption.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

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

1. a. Does your county office have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Varied according to source of funds for salary		

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Child Care Facilities Loan	3	Unrestricted LCFF Funding Sources	Unrestricted Resource Object 5439	63,000
<b>TOTAL:</b>				<b>63,000</b>

Type of Commitment (continued):	Prior Year (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	325,608	325,608	325,608	325,608

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Child Care Facilities Loan	21,000	21,000	21,000	21,000
<b>Total Annual Payments:</b>	<b>346,608</b>	<b>346,608</b>	<b>346,608</b>	<b>346,608</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

Yes

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the date of the OPEB valuation

Budget Adoption (Form 01CS, Item S7A)	First Interim
10,297,255.00	9,960,820.00
	0.00
10,297,255.00	9,960,820.00
Actuarial	Actuarial
Jul 01, 2016	Jun 30, 2018

Data must be entered.

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
  - Current Year (2018-19)
  - 1st Subsequent Year (2019-20)
  - 2nd Subsequent Year (2020-21)

Budget Adoption (Form 01CS, Item S7A)	First Interim
712,558.00	657,950.00
712,558.00	662,943.00
712,558.00	659,346.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
  - Current Year (2018-19)
  - 1st Subsequent Year (2019-20)
  - 2nd Subsequent Year (2020-21)

353,172.00	708,083.00
353,172.00	708,083.00
353,172.00	708,083.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
  - Current Year (2018-19)
  - 1st Subsequent Year (2019-20)
  - 2nd Subsequent Year (2020-21)

687,293.00	628,053.32
687,293.00	628,053.32
687,293.00	628,053.32

- d. Number of retirees receiving OPEB benefits
  - Current Year (2018-19)
  - 1st Subsequent Year (2019-20)
  - 2nd Subsequent Year (2020-21)

61	61
61	61
61	61

4. Comments:

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

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

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

No
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b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

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

n/a
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2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
 Current Year (2018-19)  
 1st Subsequent Year (2019-20)  
 2nd Subsequent Year (2020-21)

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

b. Amount contributed (funded) for self-insurance programs  
 Current Year (2018-19)  
 1st Subsequent Year (2019-20)  
 2nd Subsequent Year (2020-21)


4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	56.3	46.3	46.3	46.3

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

6. Amount included for any tentative salary schedule increases

0

0

0

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

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

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

No		

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
105,220	108,377	111,628
3.0%	3.0%	3.0%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
No	No	No

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

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	95.2	100.7	100.7	100.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

Aug 02, 2018

3. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2021

4. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

0		
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% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

3,347	46,722	122,215
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

3.0%	3.0%	3.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

Added Steps 11, 12, and 13 to the Classified Salary Schedule.

Negotiations Not Settled

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

0

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

6. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

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

No		

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	
151,059	155,591	160,259
3.0%	3.0%	3.0%

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

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
No	No	No

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	41.0	40.0	40.0	40.0

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0	0	0

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interm and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year		3.5%	3.5%

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:  
(optional)

A3: There is a slight decrease in COunty Operations ADA based on declining enrollment within our county. A6: Health Benefits at lowest cost plan are provided free to selected retirees.

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,651,264.00	6,651,264.00	(543,639.00)	6,651,264.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,038,840.00	7,038,840.00	1,704,658.00	7,038,840.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,709.51	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>13,690,104.00</b>	<b>13,690,104.00</b>	<b>1,163,728.51</b>	<b>13,690,104.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,690,104.00	13,690,104.00	254,494.00	13,690,104.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>13,690,104.00</b>	<b>13,690,104.00</b>	<b>254,494.00</b>	<b>13,690,104.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>0.00</b>	<b>0.00</b>	<b>909,234.51</b>	<b>0.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8989	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	909,234.51	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.58	0.58		0.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.58	0.58		0.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.58	0.58		0.58		
2) Ending Balance, June 30 (E + F1e)			0.58	0.58		0.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.61	0.61		0.61		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.03)	(0.03)		(0.03)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	6,651,264.00	6,651,264.00	(543,639.00)	6,651,264.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,651,264.00</b>	<b>6,651,264.00</b>	<b>(543,639.00)</b>	<b>6,651,264.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	5,507,377.00	5,507,377.00	1,704,658.00	5,507,377.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,531,463.00	1,531,463.00	0.00	1,531,463.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,038,840.00</b>	<b>7,038,840.00</b>	<b>1,704,658.00</b>	<b>7,038,840.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	2,709.51	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>2,709.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>13,690,104.00</b>	<b>13,690,104.00</b>	<b>1,163,728.51</b>	<b>13,690,104.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,163,250.00	8,163,250.00	(543,639.00)	8,163,250.00	0.00	0.0%
To County Offices		7212	19,477.00	19,477.00	0.00	19,477.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	5,507,377.00	5,507,377.00	798,133.00	5,507,377.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>13,690,104.00</b>	<b>13,690,104.00</b>	<b>254,494.00</b>	<b>13,690,104.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,690,104.00</b>	<b>13,690,104.00</b>	<b>254,494.00</b>	<b>13,690,104.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
6500	Special Education	0.61
Total, Restricted Balance		<u>0.61</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,500.00	26,500.00	154.99	26,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	997,847.00	997,847.00	264,097.12	611,392.00	(386,455.00)	-38.7%
4) Other Local Revenue		8600-8799	202,831.00	202,831.00	1,526.36	198,082.15	(4,748.85)	-2.3%
5) TOTAL, REVENUES			1,227,178.00	1,227,178.00	265,778.47	835,974.15		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	384,628.00	384,628.00	95,032.82	383,834.00	994.00	0.3%
2) Classified Salaries		2000-2999	229,732.00	229,732.00	70,063.23	238,391.00	(8,659.00)	-3.8%
3) Employee Benefits		3000-3999	295,012.00	295,012.00	65,834.06	295,627.00	(615.00)	-0.2%
4) Books and Supplies		4000-4999	36,623.00	36,623.00	7,056.43	51,307.26	(14,684.26)	-40.1%
5) Services and Other Operating Expenditures		5000-5999	245,012.00	245,012.00	5,869.96	47,101.00	197,911.00	80.8%
6) Capital Outlay		6000-8999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	112,102.00	112,102.00	0.00	89,462.00	22,640.00	20.2%
9) TOTAL, EXPENDITURES			1,303,109.00	1,303,109.00	243,856.50	1,105,522.26		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(75,931.00)	(75,931.00)	21,021.07	(289,548.11)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,931.00	75,931.00	0.00	259,116.00	183,185.00	241.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,931.00	75,931.00	0.00	259,116.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	21,921.97	(10,432.11)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,432.11	10,432.11		10,432.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,432.11	10,432.11		10,432.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,432.11	10,432.11		10,432.11		
2) Ending Balance, June 30 (E + F1e)			10,432.11	10,432.11		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,432.11	10,432.11		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	26,500.00	26,500.00	154.99	26,500.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>26,500.00</b>	<b>26,500.00</b>	<b>154.99</b>	<b>26,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,400.00	2,400.00	11.43	2,400.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	992,947.00	992,947.00	263,461.00	606,492.00	(386,455.00)	-38.9%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	624.69	2,500.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>997,847.00</b>	<b>997,847.00</b>	<b>264,097.12</b>	<b>611,392.00</b>	<b>(386,455.00)</b>	<b>-38.7%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	604.45	605.00	305.00	101.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	168,504.00	168,504.00	0.00	163,194.00	(5,310.00)	-3.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	34,027.00	34,027.00	921.91	34,283.15	256.15	0.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>202,831.00</b>	<b>202,831.00</b>	<b>1,526.36</b>	<b>198,082.15</b>	<b>(4,748.85)</b>	<b>-2.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,227,178.00</b>	<b>1,227,178.00</b>	<b>265,778.47</b>	<b>835,974.15</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	286,236.00	286,236.00	81,243.22	282,265.00	3,971.00	1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,392.00	98,392.00	33,789.60	101,369.00	(2,977.00)	-3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>384,628.00</b>	<b>384,628.00</b>	<b>95,032.82</b>	<b>383,634.00</b>	<b>994.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	104,122.00	104,122.00	25,770.24	107,775.00	(3,653.00)	-3.5%
Classified Support Salaries		2200	83,507.00	83,507.00	30,258.59	88,513.00	(5,006.00)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,103.00	42,103.00	14,034.40	42,103.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>229,732.00</b>	<b>229,732.00</b>	<b>70,063.23</b>	<b>238,391.00</b>	<b>(8,659.00)</b>	<b>-3.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	63,076.00	63,076.00	12,101.06	48,993.00	14,083.00	22.3%
PERS		3201-3202	40,662.00	40,662.00	15,006.51	56,768.00	(16,106.00)	-39.6%
OASDI/Medicare/Alternative		3301-3302	8,879.00	8,879.00	2,267.80	8,502.00	377.00	4.2%
Health and Welfare Benefits		3401-3402	114,025.00	114,025.00	22,137.17	115,442.00	(1,417.00)	-1.2%
Unemployment Insurance		3501-3502	310.00	310.00	75.69	278.00	32.00	10.3%
Workers' Compensation		3601-3602	29,087.00	29,087.00	7,169.00	28,486.00	601.00	2.1%
OPEB, Allocated		3701-3702	38,973.00	38,973.00	7,076.83	37,158.00	1,815.00	4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>295,012.00</b>	<b>295,012.00</b>	<b>65,834.06</b>	<b>295,827.00</b>	<b>(615.00)</b>	<b>-0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,623.00	17,623.00	4,315.47	32,307.26	(14,684.26)	-83.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	19,000.00	19,000.00	2,740.96	19,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>36,623.00</b>	<b>36,623.00</b>	<b>7,056.43</b>	<b>51,307.26</b>	<b>(14,684.26)</b>	<b>-40.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,400.00	5,400.00	1,517.81	5,400.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,550.00	21,550.00	2,456.46	21,863.00	(333.00)	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,279.00	9,279.00	(46.81)	9,279.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,800.00	2,800.00	1,318.07	2,800.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,994.00	203,994.00	0.00	5,750.00	198,244.00	97.2%
Communications		5900	1,889.00	1,889.00	624.43	1,889.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>245,012.00</b>	<b>245,012.00</b>	<b>5,869.96</b>	<b>47,101.00</b>	<b>197,911.00</b>	<b>80.8%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	112,102.00	112,102.00	0.00	89,462.00	22,640.00	20.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>112,102.00</b>	<b>112,102.00</b>	<b>0.00</b>	<b>89,462.00</b>	<b>22,640.00</b>	<b>20.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,303,109.00</b>	<b>1,303,109.00</b>	<b>243,856.50</b>	<b>1,105,522.26</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	75,931.00	75,931.00	0.00	259,116.00	183,185.00	241.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>75,931.00</b>	<b>75,931.00</b>	<b>0.00</b>	<b>259,116.00</b>	<b>183,185.00</b>	<b>241.3%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>75,931.00</b>	<b>75,931.00</b>	<b>0.00</b>	<b>259,116.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	67,364.00	67,364.00	64,680.56	119,537.00	52,173.00	77.4%
3) Other State Revenue		8300-8599	5,578.00	5,578.00	11,591.95	17,276.00	11,698.00	209.7%
4) Other Local Revenue		8600-8799	50,950.00	50,950.00	371.79	412.00	(50,538.00)	-99.2%
5) TOTAL, REVENUES			123,892.00	123,892.00	76,644.30	137,225.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,740.00	49,740.00	15,444.18	50,333.00	(593.00)	-1.2%
3) Employee Benefits		3000-3999	15,417.00	15,417.00	4,438.26	15,726.00	(309.00)	-2.0%
4) Books and Supplies		4000-4999	53,000.00	53,000.00	16,662.36	66,010.00	(13,010.00)	-24.5%
5) Services and Other Operating Expenditures		5000-5999	5,735.00	5,735.00	2,632.48	5,735.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	81,264.57	71,571.00	(7,571.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	2,684.00	(2,684.00)	New
9) TOTAL, EXPENDITURES			123,892.00	123,892.00	100,441.85	212,059.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(23,797.55)	(74,834.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	74,834.00	74,834.00	New
b) Transfers Out		7800-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	74,834.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(23,797.55)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	67,364.00	67,364.00	266.66	47,966.00	(19,398.00)	-28.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	64,413.90	71,571.00	71,571.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>67,364.00</b>	<b>67,364.00</b>	<b>64,680.56</b>	<b>119,537.00</b>	<b>52,173.00</b>	<b>77.4%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	5,578.00	5,578.00	11,591.95	17,276.00	11,698.00	209.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,578.00</b>	<b>5,578.00</b>	<b>11,591.95</b>	<b>17,276.00</b>	<b>11,698.00</b>	<b>209.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	50,950.00	50,950.00	220.00	260.00	(50,690.00)	-99.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	151.79	152.00	152.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>50,950.00</b>	<b>50,950.00</b>	<b>371.79</b>	<b>412.00</b>	<b>(50,538.00)</b>	<b>-99.2%</b>
<b>TOTAL, REVENUES</b>			<b>123,892.00</b>	<b>123,892.00</b>	<b>76,644.30</b>	<b>137,225.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	16,714.00	16,714.00	4,387.90	17,164.00	(450.00)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,026.00	33,026.00	11,056.28	33,169.00	(143.00)	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			49,740.00	49,740.00	15,444.18	50,333.00	(593.00)	-1.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,987.00	8,987.00	2,599.65	8,987.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	726.00	726.00	222.01	736.00	(10.00)	-1.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	270.60	289.00	(289.00)	New
Unemployment Insurance		3501-3502	25.00	25.00	7.70	25.00	0.00	0.0%
Workers' Compensation		3601-3602	2,367.00	2,367.00	724.67	2,377.00	(10.00)	-0.4%
OPEB, Allocated		3701-3702	3,312.00	3,312.00	613.63	3,312.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			15,417.00	15,417.00	4,436.26	15,726.00	(309.00)	-2.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	3,000.00	1,641.82	9,554.00	(6,554.00)	-218.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	6,456.00	(6,456.00)	New
Food		4700	50,000.00	50,000.00	15,020.54	50,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			53,000.00	53,000.00	16,662.36	66,010.00	(13,010.00)	-24.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	900.00	900.00	0.00	900.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,500.00	1,500.00	42.48	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,330.00	3,330.00	2,590.00	3,330.00	0.00	0.0%
Communications		5900	5.00	5.00	0.00	5.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,735.00</b>	<b>5,735.00</b>	<b>2,632.48</b>	<b>5,735.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	61,264.57	71,571.00	(71,571.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>61,264.57</b>	<b>71,571.00</b>	<b>(71,571.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	2,684.00	(2,684.00)	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,684.00</b>	<b>(2,684.00)</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>123,892.00</b>	<b>123,892.00</b>	<b>100,441.85</b>	<b>212,059.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	74,834.00	74,834.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74,834.00</b>	<b>74,834.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>74,834.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>





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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.01	0.01		0.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01		0.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01		0.01		
2) Ending Balance, June 30 (E + F1e)			0.01	0.01		0.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.01	0.01		0.01		
FUND 16 EXPENDITURES	0000	9780	0.01					
FUND 16 EXPENDITURES	0000	9780		0.01				
FUND 16 EXPENDITURES	0000	9780				0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	2,079.37	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	2,079.37	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	2,079.37	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000.00	5,000.00	0.00	40,529.00	(35,529.00)	-710.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000.00)	(5,000.00)	0.00	(40,529.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	2,079.37	(35,529.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	487,479.80	487,479.80		487,479.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,479.80	487,479.80		487,479.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,479.80	487,479.80		487,479.80		
2) Ending Balance, June 30 (E + F1e)			487,479.80	487,479.80		451,950.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
FUND 17 HEALTH AND WELFARE CAP	0000	9780	165,576.42					
FUND 17 DATA PROCESSING	0000	9780	126,903.38					
FUND 17 HEALTH AND WELFARE CAP	0000	9780		165,576.42				
FUND 17 DATA PROCESSING	0000	9780		126,903.38				
FUND 17 HEALTH AND WELFARE CAP	0000	9780				165,576.42		
FUND 17 DATA PROCESSING	0000	9780				91,374.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	195,000.00	195,000.00		195,000.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	2,079.37	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>2,079.37</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>2,079.37</b>	<b>5,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,000.00	5,000.00	0.00	40,529.00	(35,529.00)	-710.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>40,529.00</b>	<b>(35,529.00)</b>	<b>-710.6%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)</b>			<b>(5,000.00)</b>	<b>(5,000.00)</b>	<b>0.00</b>	<b>(40,529.00)</b>		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	18,000.00	5,968.03	18,000.00	0.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	5,968.03	18,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,000.00	18,000.00	5,968.03	18,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	346,304.00	346,304.00	0.00	346,304.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(346,304.00)	(346,304.00)	0.00	(346,304.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(328,304.00)	(328,304.00)	5,968.03	(328,304.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,411,593.68	1,411,593.68		1,411,593.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,411,593.68	1,411,593.68		1,411,593.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,411,593.68	1,411,593.68		1,411,593.68		
2) Ending Balance, June 30 (E + F1e)			1,083,289.68	1,083,289.68		1,083,289.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,083,289.68	1,083,289.68		1,083,289.68		
FUND 20 EXPENDITURES	0000	9780	1,083,289.68					
FUND 20 EXPENDITURES	0000	9780		1,083,289.68				
FUND 20 EXPENDITURES	0000	9780				1,083,289.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	18,000.00	18,000.00	5,968.03	18,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			18,000.00	18,000.00	5,968.03	18,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			18,000.00	18,000.00	5,968.03	18,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	346,304.00	346,304.00	0.00	346,304.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			346,304.00	346,304.00	0.00	346,304.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)</b>			(346,304.00)	(346,304.00)	0.00	(346,304.00)		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	3,248.37	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	3,248.37	10,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,800.00	6,800.00	(4,030.07)	6,800.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	392,000.00	392,000.00	225,066.36	570,240.00	(178,240.00)	-45.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			398,800.00	398,800.00	221,036.29	577,040.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(388,800.00)	(388,800.00)	(2,17,787.92)	(567,040.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.00	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(338,800.00)	(338,800.00)	(217,787.92)	(517,040.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	815,731.43	815,731.43		815,731.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			815,731.43	815,731.43		815,731.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			815,731.43	815,731.43		815,731.43		
2) Ending Balance, June 30 (E + F1e)			476,931.43	476,931.43		298,691.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	476,931.43	476,031.43		208,691.43		
FUND 40 EXPENDITURES	0000	9780	476,931.43					
FUND 40 EXPENDITURES	0000	9780		476,931.43				
FUND 40 EXPENDITURES	0000	9780				298,691.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	3,248.37	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>3,248.37</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>3,248.37</b>	<b>10,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,800.00	6,800.00	(4,030.07)	6,800.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,800.00	6,800.00	(4,030.07)	6,800.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	44,696.00	71,029.00	(71,029.00)	New
Land Improvements		6170	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	371,400.00	371,400.00	180,370.36	478,611.00	(107,211.00)	-28.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Equipment Replacement		6500	14,600.00	14,600.00	0.00	14,600.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>392,000.00</b>	<b>392,000.00</b>	<b>225,066.36</b>	<b>570,240.00</b>	<b>(178,240.00)</b>	<b>-45.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>398,800.00</b>	<b>398,800.00</b>	<b>221,036.29</b>	<b>577,040.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	22.50	22.50	20.00	20.00	(2.50)	-11%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	70.09	70.09	70.09	70.09	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>92.59</b>	<b>92.59</b>	<b>90.09</b>	<b>90.09</b>	<b>(2.50)</b>	<b>-3%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	30.00	30.00	30.00	30.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>0.00</b>	<b>0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>122.59</b>	<b>122.59</b>	<b>120.09</b>	<b>120.09</b>	<b>(2.50)</b>	<b>-2%</b>
<b>4. Adults in Correctional Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>5. County Operations Grant ADA</b>	<b>33,199.69</b>	<b>33,199.69</b>	<b>32,828.80</b>	<b>32,828.80</b>	<b>(370.89)</b>	<b>-1%</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	6,186,721.00	5,389,187.00	5,146,149.00	4,106,636.00	5,768,984.00	6,846,613.00	12,805,952.00	16,098,236.00
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	85,441.00	85,441.00	159,015.00	153,794.00	67,332.00	76,351.00	65,096.00	62,926.00
Property Taxes	0.00	43,251.00	21,595.00	2,359,768.00	1,557,369.00	5,688,116.00	922,144.00	610,215.00
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,432,699.00)
Federal Revenue	655,764.00	0.00	0.00	882,765.00	(43,137.00)	204,981.00	115,262.00	85,044.00
Other State Revenue	52,898.00	957,298.00	263,211.00	46,353.00	1,167,023.00	1,319,736.00	2,212,255.00	1,519,931.00
Other Local Revenue	45,012.00	503,844.00	91,614.00	46,970.00	208,151.00	288,500.00	420,443.00	478,687.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>	839,115.00	1,589,834.00	535,435.00	3,489,650.00	2,956,738.00	7,577,684.00	3,735,200.00	(675,896.00)
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	273,117.00	231,264.00	392,967.00	401,973.00	449,036.00	11,063.00	890,266.00	452,565.00
Classified Salaries	445,066.00	443,691.00	580,970.00	518,185.00	554,404.00	554,665.00	541,765.00	568,119.00
Employee Benefits	173,221.00	248,900.00	439,357.00	269,055.00	456,183.00	276,048.00	465,736.00	475,516.00
Books and Supplies	(5,353.00)	47,171.00	73,985.00	57,396.00	53,359.00	57,661.00	85,926.00	72,962.00
Services	171,681.00	460,347.00	278,654.00	441,078.00	498,009.00	616,565.00	746,506.00	591,820.00
Capital Outlay	0.00	5,564.00	-0.436.00	17,818.00	11,781.00	57,989.00	67,719.00	6,771.00
Other Outgo	0.00	0.00	0.00	0.00	8,736.00	85,151.00	80,928.00	45,519.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	1,057,732.00	1,436,937.00	1,776,369.00	1,705,505.00	2,031,508.00	1,659,142.00	2,878,846.00	2,213,272.00
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury								
Accounts Receivable	277,733.00	1,581,573.00	849,578.00	(69,182.00)	127,848.00	401,170.00	1,456,186.00	(2,302,389.00)
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
<b>SUBTOTAL</b>	277,733.00	1,581,573.00	849,578.00	(69,182.00)	127,848.00	401,170.00	1,456,186.00	(2,302,389.00)
Liabilities and Deferred Inflows								
Accounts Payable	856,650.00	1,977,508.00	648,157.00	52,615.00	(24,551.00)	360,373.00	(979,744.00)	149,705.00
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>	856,650.00	1,977,508.00	648,157.00	52,615.00	(24,551.00)	360,373.00	(979,744.00)	149,705.00
<b>Nonoperating</b>								
Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	(395,935.00)	201,421.00	(121,797.00)	152,399.00	40,797.00	2,435,930.00	(2,452,094.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(797,534.00)	(243,038.00)	(1,039,513.00)	1,662,348.00	1,077,629.00	5,959,339.00	3,292,284.00	(5,341,262.00)
<b>F. ENDING CASH (A + E)</b>	5,389,187.00	5,146,149.00	4,106,636.00	5,768,984.00	6,846,613.00	12,805,952.00	16,098,236.00	10,756,974.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>								
(Enter Month Name):	10,756,974.00	13,269,285.00	19,544,429.00	17,812,920.00				
<b>B. RECEIPTS</b>								
LCOFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes	68,065.00	62,926.00	62,926.00	80,390.00		1.00	1,029,704.00	1,029,704.00
Miscellaneous Funds	497,909.00	5,014,435.00	226,781.00	284,936.00		0.00	17,226,519.00	17,226,519.00
Federal Revenue	(1,812,594.00)	0.00	(3,709,706.00)	(2,029,061.00)		0.00	(10,984,050.00)	(10,984,050.00)
Other State Revenue	169,419.00	194,749.00	162,080.00	1,635,130.00		0.00	4,062,057.00	4,062,057.00
Other Local Revenue	4,483,015.00	1,241,674.00	1,122,552.00	(3,501,948.00)		(4,168,565.00)	6,715,433.00	6,715,433.00
Interfund Transfers In	892,380.00	702,698.00	1,224,491.00	4,035,292.00		9,575.45	8,947,657.45	8,947,657.45
All Other Financing Sources	2,125.00	0.00	822.00	393,918.00		(32.00)	396,833.00	396,833.00
<b>TOTAL RECEIPTS</b>	<b>4,300,329.00</b>	<b>7,216,482.00</b>	<b>(910,054.00)</b>	<b>898,657.00</b>	<b>0.00</b>	<b>(4,159,020.55)</b>	<b>27,394,153.45</b>	<b>27,394,153.45</b>
<b>C. DISBURSEMENTS</b>								
Classified Salaries	454,206.00	481,466.00	471,695.00	483,193.00		146,679.55	5,139,490.55	5,139,490.55
Employee Benefits	553,336.00	547,087.00	549,327.00	702,068.00		64,944.00	6,623,627.00	6,623,627.00
Books and Supplies	424,919.00	416,418.00	393,957.00	1,027,337.00		69,789.00	5,136,436.00	5,136,436.00
Services	92,567.00	76,626.00	127,431.00	188,725.00		22,967.00	951,423.00	951,423.00
Capital Outlay	786,370.00	592,089.00	484,592.00	3,712,091.00		85,584.36	9,465,386.36	9,465,386.36
Other Outgo	59,438.00	72,050.00	211,864.00	290,374.00		(79,297.00)	732,507.00	732,507.00
Interfund Transfers Out	5,798.00	194,720.00	(511.00)	16,953.00		(92,145.00)	345,149.00	345,149.00
All Other Financing Uses	0.00	0.00	0.00	0.00		393,950.00	393,950.00	393,950.00
<b>TOTAL DISBURSEMENTS</b>	<b>2,376,634.00</b>	<b>2,380,456.00</b>	<b>2,238,355.00</b>	<b>6,420,741.00</b>	<b>0.00</b>	<b>612,471.91</b>	<b>28,787,968.91</b>	<b>28,787,968.91</b>
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable	100,977.00	1,720,147.00	1,335,347.00	0.00			5,478,988.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	<b>100,977.00</b>	<b>1,720,147.00</b>	<b>1,335,347.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,478,988.00</b>	
Liabilities and Deferred Inflows								
Accounts Payable	(487,639.00)	281,029.00	(81,553.00)				2,752,550.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	<b>(487,639.00)</b>	<b>281,029.00</b>	<b>(81,553.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,752,550.00</b>	
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>588,616.00</b>	<b>1,439,118.00</b>	<b>1,416,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,726,438.00</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>2,512,311.00</b>	<b>6,275,144.00</b>	<b>(1,731,509.00)</b>	<b>(5,522,094.00)</b>	<b>0.00</b>	<b>(4,771,492.46)</b>	<b>1,332,622.54</b>	<b>(1,393,815.46)</b>
<b>F. ENDING CASH (A + E)</b>	<b>13,269,285.00</b>	<b>19,544,429.00</b>	<b>17,812,920.00</b>	<b>12,290,836.00</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							<b>7,519,343.54</b>	



Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	28,787,968.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,009,905.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	732,507.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	393,950.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	14,205.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,859,945.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,021,607.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	74,834.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,831,290.91

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		90.09
B. Expenditures per ADA (Line I.E divided by Line II.A)		209,027.54
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	17,439,410.55	169,908.52
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	17,439,410.55	169,908.52
B. Required effort (Line A.2 times 90%)	15,695,469.50	152,917.67
C. Current year expenditures (Line I.E and Line II.B)	18,831,290.91	209,027.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2019-20 Projection (C)	% Change (Cols, E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		32,828.80	0.00%	32,828.80	0.00%	32,828.80
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,272,173.00	0.37%	7,299,189.00	1.49%	7,408,084.00
2. Federal Revenues	8100-8299	4,062,057.00	-3.16%	3,933,836.00	0.00%	3,933,836.00
3. Other State Revenues	8300-8599	6,715,433.00	-15.03%	5,706,432.00	2.85%	5,869,182.00
4. Other Local Revenues	8600-8799	8,947,657.45	3.25%	9,238,196.00	3.24%	9,537,418.00
5. Other Financing Sources						
a. Transfers In	8900-8929	396,833.00	0.00%	396,833.00	0.00%	396,833.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	2,700.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		27,394,153.45	-2.98%	26,577,186.00	2.14%	27,145,353.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,139,490.55		5,273,532.00
b. Step & Column Adjustment				134,041.45		137,984.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,139,490.55	2.61%	5,273,532.00	2.62%	5,411,516.00
2. Classified Salaries						
a. Base Salaries				6,623,627.00		6,822,336.00
b. Step & Column Adjustment				198,709.00		204,934.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,623,627.00	3.00%	6,822,336.00	3.00%	7,027,270.00
3. Employee Benefits	3000-3999	5,136,436.00	7.40%	5,516,359.00	6.11%	5,853,557.00
4. Books and Supplies	4000-4999	951,423.00	1.10%	961,925.00	1.15%	972,995.00
5. Services and Other Operating Expenditures	5000-5999	9,465,386.36	-19.33%	7,635,471.00	0.90%	7,704,566.00
6. Capital Outlay	6000-6999	732,507.00	-93.83%	45,201.00	0.00%	45,201.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	437,295.00	-5.80%	411,917.00	0.00%	411,917.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(92,146.00)	0.00%	(92,146.00)	0.00%	(92,146.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	393,950.00	-12.65%	344,116.00	0.00%	344,116.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,787,968.91	-6.49%	26,918,711.00	2.82%	27,678,992.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,393,815.46)		(341,525.00)		(533,639.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,361,251.77		6,967,436.31		6,625,911.31
2. Ending Fund Balance (Sum lines C and D1)		6,967,436.31		6,625,911.31		6,092,272.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,725.00		25,725.00		25,725.00
b. Restricted	9740	737,095.37		683,882.37		628,876.37
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,727,705.76		4,723,275.00		4,723,275.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,476,910.18		1,193,028.94		530,029.94
2. Unassigned/Unappropriated	9790	0.00		0.00		184,366.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,967,436.31		6,625,911.31		6,092,272.31

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. County School Service Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,476,910.18		1,193,028.94		530,029.94
c. Unassigned/Unappropriated	9790	0.00		0.00		184,366.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>						
		1,671,910.18		1,388,028.94		909,395.94
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>						
		5.81%		5.16%		3.29%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
		Yes				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Luis Obispo County SELPA						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		13,690,104.00		13,690,104.00		13,690,104.00
<b>2. County Office's Total Expenditures and Other Financing Uses</b>						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		28,787,968.91		26,918,711.00		27,678,992.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)						
		28,787,968.91		26,918,711.00		27,678,992.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		28,787,968.91		26,918,711.00		27,678,992.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		863,639.07		807,561.33		830,369.76
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)						
		596,000.00		596,000.00		596,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		863,639.07		807,561.33		830,369.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		32,828.80	0.00%	32,828.80	0.00%	32,828.80
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,909,599.00	0.39%	6,936,615.00	1.57%	7,045,510.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,077,662.00	0.13%	1,079,064.00	2.62%	1,107,366.00
4. Other Local Revenues	8600-8799	3,119,538.00	3.38%	3,225,000.00	2.33%	3,300,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	396,833.00	0.00%	396,833.00	0.00%	396,833.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,366,482.00)	1.74%	(1,390,311.00)	2.09%	(1,419,365.00)
6. Total (Sum lines A1 thru A5c)		10,137,150.00	1.09%	10,247,201.00	1.79%	10,430,344.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,180,968.00		1,216,968.00
b. Step & Column Adjustment				36,000.00		37,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,180,968.00	3.05%	1,216,968.00	3.04%	1,253,968.00
2. Classified Salaries						
a. Base Salaries				4,230,942.00		4,357,870.00
b. Step & Column Adjustment				126,928.00		131,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,230,942.00	3.00%	4,357,870.00	3.01%	4,488,870.00
3. Employee Benefits	3000-3999	2,157,081.00	7.85%	2,326,432.00	7.31%	2,496,610.00
4. Books and Supplies	4000-4999	447,734.00	3.50%	463,405.00	-1.09%	458,373.00
5. Services and Other Operating Expenditures	5000-5999	3,291,916.00	-2.04%	3,224,682.00	1.25%	3,265,000.00
6. Capital Outlay	6000-6999	24,967.00	0.13%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,376,208.00)	-0.96%	(1,362,960.00)	0.00%	(1,362,960.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	333,950.00	-14.92%	284,116.00	0.00%	284,116.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,291,350.00	2.37%	10,535,513.00	3.54%	10,908,977.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(154,200.00)		(288,312.00)		(478,633.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,384,540.94		6,230,340.94		5,942,028.94
2. Ending Fund Balance (Sum lines C and D1)		6,230,340.94		5,942,028.94		5,463,395.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,725.00		25,725.00		25,725.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,727,705.76		4,723,275.00		4,723,275.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,476,910.18		1,193,028.94		530,029.94
2. Unassigned/Unappropriated	9790	0.00		0.00		184,366.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,230,340.94		5,942,028.94		5,463,395.94

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,476,910.18		1,193,028.94		530,029.94
c. Unassigned/Unappropriated	9790	0.00		0.00		184,366.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,671,910.18		1,388,028.94		909,395.94
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Assumptions Included in Narrative						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	362,574.00	0.00%	362,574.00	0.00%	362,574.00
2. Federal Revenues	8100-8299	4,062,057.00	-3.16%	3,933,836.00	0.00%	3,933,836.00
3. Other State Revenues	8300-8599	5,637,771.00	-17.92%	4,627,368.00	2.91%	4,761,816.00
4. Other Local Revenues	8600-8799	5,828,119.45	3.18%	6,013,196.00	3.73%	6,237,418.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,366,482.00	1.94%	1,393,011.00	1.89%	1,419,365.00
6. Total (Sum lines A1 thru A5c)		17,257,003.45	-5.37%	16,329,985.00	2.36%	16,715,009.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,958,522.55		4,056,564.00
b. Step & Column Adjustment				98,041.45		100,984.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,958,522.55	2.48%	4,056,564.00	2.49%	4,157,548.00
2. Classified Salaries						
a. Base Salaries				2,392,685.00		2,464,466.00
b. Step & Column Adjustment				71,781.00		73,934.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,392,685.00	3.00%	2,464,466.00	3.00%	2,538,400.00
3. Employee Benefits	3000-3999	2,979,355.00	7.07%	3,189,927.00	5.24%	3,356,947.00
4. Books and Supplies	4000-4999	503,689.00	-1.03%	498,520.00	3.23%	514,622.00
5. Services and Other Operating Expenditures	5000-5999	6,173,470.36	-28.55%	4,410,789.00	0.65%	4,439,566.00
6. Capital Outlay	6000-6999	707,540.00	-97.14%	20,201.00	0.00%	20,201.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	437,295.00	-5.80%	411,917.00	0.00%	411,917.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,284,062.00	-1.03%	1,270,814.00	0.00%	1,270,814.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,496,618.91	-11.43%	16,383,198.00	2.36%	16,770,015.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,239,615.46)		(53,213.00)		(55,006.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,976,710.83		737,095.37		683,882.37
2. Ending Fund Balance (Sum lines C and D1)		737,095.37		683,882.37		628,876.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	737,095.37		683,882.37		628,876.37
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		737,095.37		683,882.37		628,876.37

Description Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>					
1. County School Service Fund					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789				
c. Unassigned/Unappropriated Amount	9790				
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789				
c. Unassigned/Unappropriated	9790				
3. Total Available Reserves (Sum lines E1a thru E2c)					
<b>F. ASSUMPTIONS</b>					
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.					
See Assumptions Included in Narrative					



First Interim  
2018-19 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,800.00)	0.00	(92,146.00)				
Other Sources/Uses Detail					396,833.00	393,950.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,800.00	0.00	89,462.00	0.00				
Other Sources/Uses Detail					259,116.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	2,684.00	0.00				
Other Sources/Uses Detail					74,834.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	40,529.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	346,304.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	10,000.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim  
2018-19 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>2,800.00</b>	<b>(2,800.00)</b>	<b>92,146.00</b>	<b>(92,146.00)</b>	<b>790,783.00</b>	<b>790,783.00</b>		

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First Interim  
2018-19 Actuals to Date  
Technical Review Checks

San Luis Obispo County Office of Education  
Obispo County

San Luis

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

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40-10405-0000000

First Interim  
2018-19 Board Approved Operating Budget  
Technical Review Checks

San Luis Obispo County Office of Education  
Obispo County

San Luis

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

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

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-0000-0-0000-0000-8625	0000	8625	365,000.00
Explanation:COMMUNITY REDEVELOPMENT FUNDS			
01-6500-0-5001-0000-8590	6500	8590	95,000.00
Explanation:NOT PASS THRU REVENUES TO DISTRICTS			

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8021	-4,365,818.00
Explanation:CURRENT YEAR EXCESS PROPERTY TAXES ARE TRACKED AS A NEGATIVE AMOUNT UNTIL THE SUBSEQUENT YEAR WHEN ACTUAL DOLLARS ARE EXPENDED IN OBJECT 7299			

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

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40-10405-0000000

First Interim  
2018-19 Original Budget  
Technical Review Checks

San Luis Obispo County Office of Education  
County

San Luis Obispo

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

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W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)  
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	0000	0	0000-0000-8625	0000	8625	365,000.00
Explanation:COMMUNITY REDEVELOPMENT REVENUES						
01	6500	0	5001-0000-8590	6500	8590	95,000.00
Explanation:CORRECT OBJECT, NOT PASS THROUGH REVENUES TO DISTRICT						

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8021	-4,365,818.00
Explanation:CURRENT YEAR EXCESS PROPERTY TAXES ARE TRACKED AS A NEGATIVE AMOUNT UNTIL THE SUBSEQUENT YEAR WHEN ACTUAL DOLLARS ARE EXPENDED IN OBJECT 7299			

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0  
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40-10405-0000000

First Interim  
2018-19 Projected Totals  
Technical Review Checks

San Luis Obispo County Office of Education  
County

San Luis Obispo

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

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- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

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

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			
01	0000	0	0000	0000	8625	0000	8625	365,000.00
Explanation:COMMUNITY REDEVELOPMENT REVENUES								
01	6500	0	5001	0000	8590	6500	8590	95,000.00
Explanation:CORRECT OBJECT FOR THIS REVENUE AS IT IS NOT A PASS THROUGH								

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8021	-4,365,818.00
Explanation:CURRENT YEAR EXCESS PROPERTY TAXES ARE TRACKED AS A NEGATIVE AMOUNT UNTIL THE SUBSEQUENT YEAR WHEN ACTUAL DOLLARS ARE EXPENDED IN OBJECT 7299			

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2018ALL Financial Reporting Software - 2018.2.0  
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40-10405-0000000

First Interim  
2018-19 Board Approved Operating Budget  
Technical Review Checks

San Luis Obispo County Office of Education  
Obispo County

San Luis

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

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W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)  
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### IMPORT CHECKS

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	0000	0	0000	0000	8625	8625	365,000.00
Explanation:COMMUNITY REDEVELOPMENT FUNDS							
01	6500	0	5001	0000	8590	8590	95,000.00
Explanation:NOT PASS THRU REVENUES TO DISTRICTS							

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8021	-4,365,818.00
Explanation:CURRENT YEAR EXCESS PROPERTY TAXES ARE TRACKED AS A NEGATIVE AMOUNT UNTIL THE SUBSEQUENT YEAR WHEN ACTUAL DOLLARS ARE EXPENDED IN OBJECT 7299			

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS