

The logo features a stylized white torch with a flame, set against a circular background with a large, light-colored letter 'S' behind it. The entire logo is centered on a dark red background.

Santa Clara County  Office of Education

Board of Education Presentation
2016-17 Second Interim Report
Business Services Branch

March 15, 2017

Presentation Items

- 2016-17 Second Interim and Multi-Year Projection Assumptions
- 2016-17 County School Service Funds (CSSF):
 - Second Interim Unrestricted and Restricted Funds
 - Detail for Other Assignments – Unrestricted
- Multi-Year Projection - CSSF
- Next Steps

2016-17 Second Interim and Multi-Year Projection Assumptions

The key assumptions used to prepare the 2016-17 Second Interim and Multi-Year Projections include:

- Lottery revenues are budgeted at \$144 per ADA for Unrestricted and \$45 per ADA for Restricted. Total estimated lottery for 2016-17 is \$313K
- SCCOE has elected to receive mandated funding under the Mandated Cost Block Grant, and the estimated amount of \$345K is budgeted
- Interest income is projected to be \$387K based on an estimated rate of 0.47%
- Proposition 30, the Education Protection Account (EPA), is budgeted at \$63K. Excess taxes COEs receive a flat amount of \$200 per ADA.

2016-17 Second Interim and Multi-Year Projection Assumptions

- Estimated Average Daily Attendance (ADA) used for Local Control Funding Formula (LCFF) projection are:

Program	2016-17 Actual through 12/31/2016	2016-17 Estimated	2017-18 Estimated	2018-19 Estimated
Community School*	84.14	76.98	75.38	75.38
Institution/Court School*	130.09	113.21	113.21	113.21
Opportunity Youth Academy^	81.32	126.00	161.28	191.52

* There are three attendance reporting periods in each fiscal year: P-1, P-2 and P-Annual.

P-1: 7/1 through 12/31 with a State divisor of 70

P-2: 7/1 through 4/15 with a State divisor 135

P-Annual: 7/1 through 6/30 with a State divisor of 175

The trend for the actual ADA is higher at P-1 than the actual final ADA at P-Annual.

^ Opportunity Youth Academy (OYA) Charter opened September 1, 2016. The ADA reflected for 2016-17 is for 10 months of the year. An additional site ConXion opened March 3, 2017.



2016-17 Second Interim and Multi-Year Projection Assumptions

- Salary and benefits for the on-going 5% salary increase in 2016-17; 4% salary increase in 2017-18; and 3% in 2018-19 for ACE/CTA employees, Psychologists, Social Workers (effective July 1 of each year) and SEIU employees (effective September 1 of each year) are budgeted as per bargaining agreements
- Salary and benefits for the on-going 5% salary increase in 2016-17 (effective September 1, 2016); and 0% for the multiyear projections for the Leadership team employees are budgeted (4% salary increase in 2017-18; and 3% in 2018-19 for Leadership team was included in First Interim)
- An increase of 0.25 hours in the current year and an additional 0.25 hours increase in 2017-18 is also included for ACE/CTA employees
- A \$250 cap increase per FTE for Health and Welfare, effective 10/1/16 (prorated for the current year- \$188 per FTE) is included as an ongoing increase in the multi-year projections

2016-17 Second Interim and Multi-Year Projection Assumptions

- The estimated costs of step and column changes for all eligible employees are budgeted at 1% in the two subsequent years
- Estimated STRS and PERS increases are noted below and the increases are included in the multi-years projections (numbers below includes all funds)

	2016-17			2017-18			2018-19		
	%	Est. STRS & PERS	Difference*	%	Est. STRS & PERS	Difference*	%	Est. STRS & PERS	Difference*
STRS	12.58%	\$ 6,333,429	\$ 1,556,254	14.43%	\$ 7,577,304	\$ 1,243,875	16.28%	\$ 8,839,149	\$ 1,261,845
PERS	13.888%	\$ 8,358,866	\$ 2,331,563	15.800%	\$ 9,936,137	\$ 1,577,271	18.700%	\$ 12,177,242	\$ 2,241,105
Total		\$ 14,692,295	\$ 3,887,817		\$ 17,513,441	\$ 2,821,146		\$ 21,016,391	\$ 3,502,950

*Amount equals the total current year STRS and PERS liabilities compared to the total prior year STRS and PERS liabilities.

-2016-17 year-over-year increase is estimated based on 2015-16 actual and 2016-17 Second Interim Budget

-For 2017-18 through 2018-19, assume a 1% step and column increase each year

-2017-18 includes 4% negotiated salary increase to ACE/CTE employees, Psychologist, Social Workers and SEIU employees

-2018-19 includes 3% negotiated salary increase to ACE/CTE employees, Psychologist, Social Workers and SEIU employees

- Based on latest actuarial study, estimated Other Post Employment Benefit (OPEB) rate for 2016-17 is \$3,335 per FTE, 2017-18 is \$3,170 per FTE, and 2018-19 is \$3,430 per FTE.

2016-17 Second Interim and Multi-Year Projection Assumptions

- \$478K is budgeted for Routine Restricted Maintenance Account (RRMA) for 2016-17
- The estimated RRMA for 2017-18 is \$1.51M and for 2018-19 is \$1.48M
- Allowable carryover of unspent Federal, State and Local funds from the prior year are budgeted in 2016-17, and backed out of 2017-18 and 2018-19, except Educare estimated carryover in the amount of \$175K from 2016-17 to 2017-18
- The final amount due for the 2015-16 excess property taxes (total \$17.5M) has been budgeted and will be returned to the State in 2016-17
- The estimated amount of excess property taxes that will be returned to the State in 2017-18 and 2018-19 are \$20.9M and \$20.8M, respectively



2016-17 County School Service Fund: Second Interim Unrestricted and Restricted Funds

The following table separates the CCSF into the Unrestricted Funds and Restricted Funds

County School Service Fund (Unrestricted and Restricted)	2016-17 Unrestricted	2016-17 Restricted	2016-17 Total
Revenues	\$ 69,713,939	\$ 165,095,174	\$ 234,809,113
Interfund Transfer In	1,628,783	-	1,628,783
Contributions	(3,730,006)	3,730,006	-
Total Sources of Funds	67,612,716	168,825,180	236,437,896
Expenditures	89,648,949	179,898,438	269,547,387
Interfund Transfer Out	273,801	1,605,813	1,879,614
Total Usage of Funds	89,922,750	181,504,251	271,427,001
Net Increase/Decrease In Fund Balance	(22,310,034)	(12,679,071)	(34,989,105)
Beginning Fund Balance (July 1, 2016)	70,013,801	13,878,769	83,892,570
Projected Ending Fund Balance (June 30, 2017)	47,703,767	1,199,698	48,903,465
Nonspendable (Revolving Cash and Stores)	241,105	-	241,105
Restricted		1,199,698	1,199,698
Committed	-	-	-
Assigned			
Other Assignments *	26,799,504	-	26,799,504
Unassigned/Unappropriated			
Designated for Economic Uncertainties	10,857,080	-	10,857,080
Unassigned Reserve	9,806,078	-	9,806,078
* Details provided on next slide			

2016-17 County School Service Fund

Detail for Other Assignments - Unrestricted

The following are the items that make up the “Other Assignments” from the previous page. First Interim Budget data is included for comparison purposes.

	First Interim Budget	Second Interim Budget
	October 31, 2016	January 31, 2017
Assigned-Other Assignments		
Board Designation (Legal)	\$ 176,000	\$ 176,000
Deferred Maintenance (FMP)	104,258	1,398,258
Facilities	575,510	6,346,807
Redevelopment Funds (RDA)	2,665,834	4,432,704
Technology Services	4,444,957	5,759,978
\$5.1M "Hold Harmless" Excess Tax COE	5,168,697	5,168,697
Paid Sick Leave Law AB 1522, 1/1/15	75,000	75,000
Vacation Liability	2,439,556	2,439,556
Carryover of Unspent Funds	140,684	75,706
ROP/JPA MOU (2017-18)	926,798	926,798
Total Assigned-Other Assignments	\$ 16,717,294	\$ 26,799,504



Multi-Year Projection - CSSF

The following table shows SCCOE's projected ending fund balance and reserves in 2016-17 and the two subsequent fiscal years.

	Unrestricted and Restricted Funds		
	Second Interim	Projected	Projected
	Budget	Budget	Budget
	2016/17	2017/18	2018/19
Revenues	\$ 234,809,113	\$ 238,484,067	\$ 243,486,748
Interfund Transfer In	1,628,783	-	-
Total Sources of Funds	236,437,896	238,484,067	243,486,748
Expenditures	269,547,387	243,572,577	246,551,951
Interfund Transfer Out	1,879,614	2,936,881	3,236,154
Total Usage of Funds	271,427,001	246,509,458	249,788,105
Net Increase/Decrease In Fund Balance	(34,989,105)	(8,025,391)	(6,301,357)
Beginning Fund Balance	83,892,570	48,903,465	40,878,074
Projected Ending Fund Balance	\$ 48,903,465	\$ 40,878,074	\$ 34,576,717
Nonspendable (Revolving Cash and Stores)	\$ 241,105	\$ 241,105	\$ 241,105
Restricted	1,275,404	2,225,028	3,217,911
Assigned-Other Assignments			
Facilities	6,346,807	6,346,807	6,346,807
Deferred Maintenance (FMP)	1,398,258	1,398,258	1,398,258
All Others	18,978,733	12,408,238	12,008,238
Reserve:			
Designated for Economic Uncertainties	10,857,080	9,860,378	9,991,524
Unassigned/Unappropriated Reserve	9,806,078	8,398,260	1,372,874
Total Reserve (\$)	\$ 20,663,158	\$ 18,258,638	\$ 11,364,398
Total Reserve (%)	7.61%	7.41%	4.55%

Next Steps

- Governor's Revision to the 2017-18 Proposed Budget (May Revise)
 - May 2017
- Public Hearing on the 2017-18 Local Control and Accountability Plan (LCAP) and Budget
 - June 14, 2017
- Public Meeting to Adopt the 2017-18 LCAP and Budget
 - June 21, 2017



Santa Clara County
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304
Jon Gundry, County Superintendent of Schools

2016-17
SECOND INTERIM
FINANCIAL
REPORT

Through January 31, 2017

Presented on
March 15, 2017

INTERNAL BUSINESS SERVICES
ACCOUNTING OFFICE
(408) 453-6622 MC 245

**SANTA CLARA COUNTY OFFICE OF EDUCATION
SECOND INTERIM FINANCIAL REPORT
2016-17**

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**SANTA CLARA COUNTY OFFICE OF EDUCATION
SECOND INTERIM FINANCIAL REPORT
2016-17**

INTRODUCTION

Education Code Section 1240(l)(1)(A)(B) requires that the County Office of Education submit two reports during the fiscal year to the County Board of Education. The first report shall cover the actual revenues and expenditures of the County Office of Education for the period from July 1 through October 31, and update projections for the balance of the year. The second report shall cover the period ending January 31, and update projections for the balance of the year. Both reports shall be reviewed by the County Board of Education and approved by the County Superintendent no later than 45 days after the close of the period being reported. As part of each report, the county superintendent shall certify in writing whether or not the county office of education is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years.

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending January 30, 2017 and is referred to as the Second Interim Financial Report. The information is used to determine if the county office is able to meet its financial obligations for the remainder of the current fiscal year and the two subsequent fiscal years. Assumptions are used in preparing the Second Interim report and the Multi-Year Projection.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars and restricted for specific purposes. As of the Second Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$48.9M. Of this amount, \$10.9M is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$28.2M is assigned for specific purposes. The remaining unassigned amount is approximately \$9.8M.

**SECOND INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2016-17**

Introduction

1. The Local Control Funding Formula (LCFF), an expenditure mechanism for school districts, county offices, and charters that was enacted by the State on June 27, 2013 as part of the State’s 2013-14 Budget, is used for 2016-17 and Multi-Year Budget projections.
2. The LCFF replaced the former revenue limit funding system and more than 40 categorical programs, including the Tier III programs.
3. Carryover of any unspent prior year funds for Federal, State, and Local categorical programs and one-time funding requests are budgeted in the current year, and removed in the multi-year budget projections.

Revenue Assumptions

4. Lottery revenues are projected as follows:
 - Unrestricted at \$144 per ADA
 - Restricted Proposition 20 at \$45 per ADA
5. Alternative Education program funding is calculated using “Per ADA” amount for the Base Grant, Supplemental Grant and Concentration Grant. Supplemental Grant is equal to 35% of the Base Grant for each enrolled student who is an English Learner (EL), eligible for Free and Reduced-Price Meals Program (FRPM), or in foster care. An additional 35% per pupil for the concentration grant for each eligible student enrolled that exceeds 50% of total enrollment.
6. Community School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	87.37%
Estimated ADA	76.98
Based Grant (per ADA)	\$11,428.55
Supplemental/Concentration (per ADA)	\$3,999.99

7. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	113.21
Based Grant (per ADA)	\$11,428.55
Supplemental (per ADA)	\$3,999.99
Concentration (per ADA)	\$2,000.00

8. On August 17, 2016 the Santa Clara County Board of Education (SCCBOE) approved the SCCOE-dependent countywide Opportunity Youth Academy Charter (OYA Charter) petition for the term of September 1, 2016 through June 30, 2021. The estimated ADA for the 2016-17 fiscal year is 90 (actual ADA as of 12/31/16 is 64.41) Charter School Funded County Program ADA (Charter Schools in Lieu Property Taxes, revenue source from districts and state aid) and 36 (actual ADA as of 12/31/16 is 16.91) Charter School County Program Alternative Education ADA (funding from SCCOE property taxes).
9. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant, and the estimated amount of \$344,921 is budgeted.
10. 2016-17 one-time mandated outstanding cost claim revenue has been budgeted in the amount of \$340K (funding is based on \$214.55 times 1,584 2015-16 P-2 ADA). The 2017-18 estimate for SCCOE is \$75,686 based on 2016-17 P-2 ADA.
11. Interest income is projected to be \$387,286 based on an estimated rate of 0.47%.
12. Projected COLA on state and local share only of Special Education and Child Nutrition revenues is estimated at 0.00% in 2016-17, 1.48% in 2017-18, and 2.40% in 2018-19 provided by the School Services of California Dartboard.
13. Local grants, Redevelopment Agency Funds (RDA) and donations are budgeted when the funds are received. A \$4,000,000 contribution from the RDA fund balance reserves was made to our facilities fund 801 for a warehouse renovation project. The remaining balance of \$4,432,704 has been assigned for RDA in the reserves for 2016-17.
14. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$45K for Alternative Education and approximately \$18K for the OYA Charter. Excess taxes COE's receive a flat amount of \$200.00 per ADA. Proposition 55, Tax Extension to Fund Education and Healthcare, was approved by the voters on November 8, 2016 to extend income tax increases on high income tax payers.

Expenditure Assumptions

15. Salary and statutory benefits for the on-going 5% salary increase beginning 7/1/16; on-going 4% salary increase beginning 7/1/17; and on-going 3% salary increase beginning 7/1/18 to ACE/CTA employees and the Psychologist and Social Workers have been included for 2016-17 and multi-year budget projections as per bargaining agreement. An increase of .25 hours in the current year and an additional .25 hours increase in 2017/18 is also included for ACE/CTA.
16. Salary and statutory benefits for the on-going 5% salary increase beginning 9/1/16; on-going 4% salary increase beginning 9/1/17; and on-going 3% salary increase beginning 9/1/18 to SEIU employees have been included in the 2016-17 and multi-year budget projections as per bargaining agreement.
17. Salary and statutory benefits for the on-going 5% salary increase beginning 9/1/16 for the Leadership Team has been included in 2016-17. 0% for the multi-year budget projections. This is an assumption change since First Interim. Only the 5% salary increase for the Leadership Team has been approved.
18. A \$250.00 negotiated cap increase per FTE for Health & Welfare, effective 10/1/16 (prorated for the current year- \$188 per FTE) is included as an ongoing increase in the multi-year projections for all permanent employees.

19. Contingency contract language for the salary increases are as follows (items #15 and 16 above): In the event the state COLA falls below 1% for the 2017-18 or 2018-19 school year, the bargaining parties agree to rescind and reopen the agreement and shall meet upon the request of the Unions to renegotiate wages for 2017 and or 2018. Currently the COLA is estimated at 1.48% for 2017-18 and 2.40% for 2018-19.
20. The estimated costs of step and column changes for all eligible employees are budgeted at 1%.
21. The following statutory employee benefits are used in estimating labor costs for 2016-17:

Description	Certificated Employees	Classified Employees
State Teacher Retirement System (STRS) *	12.58%	
Public Employee Retirement System (PERS) **		13.888%
OASDI (Social Security)	6.20%	6.20%
Medicare	1.45%	1.45%
State Unemployment Insurance	0.05%	0.05%
Worker's Compensation	1.51% / 5.28%	1.51% / 5.28%
Retiree (OPEB Allocation) – per FTE	\$1,482	\$1,482
Retiree (OPEB-Active) – per FTE	\$1,853	\$1,853

* STRS employer rate is increasing from 10.73% in 2015-16 to 12.58% in 2016-17.

**PERS employer rate is increasing from 11.847% in 2015-16 to 13.888% in 2016-17.

22. STRS rates are projected to increase to 14.43% and 16.28% in 2017-18 and 2018-19, respectively. Estimated total cost increase for all Funds is \$1.24M in 2017-18 and \$1.26M in 2018-19.
23. PERS rates are projected to increase to 15.80% and 18.70% in 2017-18 and 2018-19, respectively. Estimated total cost increase for all Funds is \$1.58M in 2017-18 and \$2.24M in 2018-19.
24. Based on latest actuarial study, estimated OPEB rate for 2016-17 is \$3,335 per FTE, 2017-18 is \$3,170 per FTE, and 2018-19 is \$3,430 per FTE.
25. Estimated OASDI (Social Security), Medicare and State Unemployment Insurance rates for 2017-18 and 2018-19 is 6.20%, 1.45% and 0.05%, respectively.
26. Worker's Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Transportation, Head Start, Cafeteria and Child Development, we allocate a rate of 5.28%. All other low incidence classifications will be allocated a rate of 1.51%.
27. The SCCOE will continue:

a. Contribution to Alternative Education programs:

Program	2016-17 Second Interim	2017-18 Estimated	2018-19 Estimated
County Community Schools and Juvenile Court Schools	\$2,980,338	\$2,552,944	\$2,573,931
Opportunity Youth Academy (July-August 2016)	\$353,686	-0-	-0-
Opportunity Youth Academy Charter (Begins in September 2016)	\$987,441	\$1,002,139	\$653,551
Alternative Education Dental Program	\$433,800	\$499,363	-0-

b. Contribution to other programs:

Program	2016-17 Second Interim	2017-18 Estimated	2018-19 Estimated
General Educational Development (GED/HiSET) testing	\$81,353	\$81,353	-0-
Technology to cover County Office (901 district) QCC payroll costs	\$89,858	\$60,270	-0-
Special Education for Services to 901 districts	\$150,000	\$170,000	-0-
Educare (see item #29 below)	\$750,000	\$453,549	-0-
To various Programs for increases from union negotiations (includes Ewing and 2016-17 includes Fund 800)	\$4,161,873	\$2,415,085	\$3,321,271

28. One-time SCCOE funding contributions from Fund 800 unrestricted reserves:

Sources and Uses	2016-17 Second Interim	2017-18 Estimated	2018-19 Estimated
From RDA funds for the SCCOE Warehouse Renovation*	\$4,000,000*	-0-	-0-
Fund 801 for Walden West Modernization	\$2,296,861	-0-	-0-
Student Services Branch	\$602,105	-0-	-0-
Educational Services Branch	\$1,406,924	-0-	-0-
Office of the Superintendent	\$290,000	-0-	-0-
Human Resources Branch	\$546,182	-0-	-0-
Technology Services Branch	\$1,055,946	-0-	-0-

* Unspent amount at fiscal year-end will carryover to the next fiscal year.

29. \$750K is budgeted in 2016-17 for personnel to support the Early Learning/Head Start programs (Educare) as per MOU between SCCOE and FIRST 5 Santa Clara County. (Board agenda item #13.B. dated July 16, 2014). Funding ends 2016-17. Estimated carryover from 2016-17 to 2017-18 is \$175,000.

30. In fiscal year 2017-18 and 2018-19, an estimated net FTE reduction of 10.645 FTE from Alternative Education and 10 FTE from Head Start have been included. In 2018-19, an estimated additional FTE reduction of 5.5 FTE from Educare, and 6 FTE from Dental Assisting Program have been included.

31. The actual cost for Board Member elections for 2016-17 was \$362,086 and the projected estimate for 2018-19 is \$313K.
32. To calculate the Routine Restricted Maintenance contribution, use the lesser of 3% of the total CSSF unrestricted expenditures or the amount deposited in 2014-15 for fiscal year 2016-17. For 2017-18 and 2018-19 use the greater of 2% of the total CSSF unrestricted expenditures or the amount deposited in 2014-15 for the multi-year budgets. The budgeted contribution for 2016-17 is **\$477,987**; 2017-18 is \$1.51M and 2018-19 \$1.48M.
33. Fund 800, Support Services has been providing a contribution for internal services to our Technology Services Branch each year due to a reorganization transition that began in 2008-09 and continued through 2010-11. (Technology services was under the Business Branch prior to the reorganization). An agreement was made to reimburse the Technology Services Branch for maintaining/upgrading installation for all computers, printers, laptops, servers, telephone's, SCCOE maintenance and Internet data communications, a database administrator for Migrant Education, site support for AED, Headstart, Special Education, State Preschool, Walden West and processing services for Accounting, Payroll, Human Resources and District Business and Advisory Services. The estimated contribution for the current year is **\$5,067,349**, \$5,479,036 for 2017-18, and \$5,708,828 for 2018-19.
34. SCCOE will provide transitional ROP funding for Fremont Union High School District, Mountain View-Los Altos School District, Palo Alto Unified School District, Gilroy Unified School District, Morgan Hill Unified School District and San Benito COE, during a three-year transitional period at 75% in 2015-16, 50% in 2016-17 (\$1,853,598-budgeted) and 25% in 2017-18 (\$926,798-assigned) (as specified in the MOU). Funding will cease in 2018-19.
35. The SCCOE's 2016-17 approved indirect cost rate is 10.84% and the 2017-18 proposed rate is 10.76%.
36. In compliance with Board Policy 3100(d), the indirect cost rates (ICR) for 2016-17 are as follows:

Area or Program	2015-16 Indirect Cost Rate %	2016-17 Indirect Cost Rate %	2017-18 Proposed Indirect Cost Rate %
Alternative Schools *	10.00	10.00	10.76
Child Development *	8.00	8.00	8.50
Child Nutrition *	5.11	4.92	4.92
Contracts (Fund 930) *	10.47	10.84	10.76
Environmental Education*	5.00	5.00	10.76
Grant Programs *	10.47	10.84	10.76
Head Start *	8.50	8.50	8.75
Migrant Education *	8.00	8.00	10.76
SELPA Non Pass-Thru	10.47	10.84	10.76
Special Education *	9.50	8.50**	9.00
Technology Services Branch (TSB)	10.47	10.84	10.76
Transportation	10.47	10.84	10.76

*These program rates may be different from the 2016-17 State approved indirect cost rate of 10.84% for SCCOE due to Grant agency restrictions that limit the indirect cost rate to a level less than the State approved rate, or based on Superintendent and Board action. The State approved Indirect Cost Rate changed from 10.47% in 2015-16 to 10.84% in 2016-17.

**The Special Education temporary indirect cost rate reduction provides a savings to the school districts and a reduction to SCCOE income of \$764K.

County School Service Funds Balance/Reserves

37. SCCOE's reserve includes 4% for Economic Uncertainties (2% is mandated by the State and an additional 2% per Board Policy #3100).
38. Beginning in FY 2013-14, county offices of education are required to return excess property taxes to the state. Prior year's estimated excess property taxes to be returned in 2016-17 have been budgeted in the amount of \$17.5M. The amounts paid back in 2014-15 were \$12.3M; 2015-16, \$12.9M. The estimated excess property taxes to be returned in 2017-18 are \$20.9M and 2018-19 are \$20.8M.
39. Annual contribution of up to 1% to the Facilities Funds is assigned in the reserve if the funds are available and provides for the replacement, renovation and construction of facilities for SCCOE purposes as per Board Policy #3100. The assignment is not included in the current year or multiyear projections.
40. The \$176K reserve for the Board's Legal Fees Designation will be met in 2016-17 and 2017-18.
41. The Healthy Workplaces/Healthy Families Act of 2014 is a paid sick leave law, effective January 1, 2015. Eligibility to begin accruing and taking sick leave is July 1, 2015. Employees not covered by collective bargaining agreements (i.e., substitutes, temporary help, etc.) are entitled to accrue not less than 24 hours or 3 days of paid sick leave after meeting certain requirements. \$75K has been estimated and assigned in the reserves for paid sick leave in 2016-17. Beginning in 2017-18, individual programs will pay for the sick leave expense.
42. \$5.1M is assigned in the reserves for fiscal year 2016-17.
43. In fiscal year 2016-17, \$1.6M in unrestricted excess reserves was moved from Fund 676 Self Insurance – Dental Program to the County School Service Fund unrestricted Fund 800 Support Services.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2016/17 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2016 (A)	Second Interim Budget 1/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 53,788,688	\$ 59,177,717	\$ 5,389,029
Federal Revenues	-	-	-
Other State Revenues	1,020,724	1,014,040	(6,684)
Local Revenues	7,531,900	9,522,182	1,990,282
TOTAL REVENUES	62,341,312	69,713,939	7,372,627
B) EXPENDITURES			
Certificated Salaries	10,143,774	9,977,013	(166,761)
Classified Salaries	24,378,163	24,496,080	117,917
Employee Benefits	13,691,802	13,576,237	(115,565)
Books and Supplies	3,560,599	3,528,971	(31,628)
Services and Operating Expenses	16,619,332	16,755,722	136,390
Capital Outlay	13,707,987	13,747,849	39,862
Other Outgo	20,294,075	20,294,075	-
Direct Support/Indirect Costs	(12,671,831)	(12,726,998)	(55,167)
TOTAL EXPENDITURES	89,723,901	89,648,949	(74,952)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(27,382,589)	(19,935,010)	7,447,579
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	1,628,783	1,628,783	-
Interfund Transfer Out	273,801	273,801	-
Contributions	(3,369,650)	(3,730,006)	(360,356)
TOTAL OTHER FINANCING SOURCES/USES	(2,014,668)	(2,375,024)	(360,356)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(29,397,257)	(22,310,034)	7,087,223
F) BEGINNING FUND BALANCE	70,013,801	70,013,801	-
G) ENDING FUND BALANCE	\$ 40,616,544	\$ 47,703,767	\$ 7,087,223

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2016/17 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2016 (A)	Second Interim Budget 1/31/2017 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
Stores	281,969	216,105	(65,864)
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	176,000	176,000	-
Facilities	575,510	6,346,807	5,771,297
Redevelopment Funds (RDA)	2,665,834	4,432,704	1,766,870
Technology Services	4,444,957	5,759,978	1,315,021
Deferred Maintenance (FMP)	104,258	1,398,258	1,294,000
Vacation Liability	2,439,556	2,439,556	-
\$5.1 M "Hold Harmless" Excess Tax COE	5,168,697	5,168,697	-
Carryover of Unspent Funds	140,684	75,706	(64,978)
Paid sick Leave Law AB1522 1/1/15	75,000	75,000	-
ROP/JPA MOU (2017-18)	926,798	926,798	-
Total Assigned	17,024,263	27,040,609	10,016,346
b) Reserve:			
State Mandated Reserve	5,338,262	5,428,540	90,278
Board Maintained Reserve	5,338,262	5,428,540	90,278
Unassigned Reserve	12,915,757	9,806,078	(3,109,679)
Total Reserve (\$)	23,592,281	20,663,158	(2,929,123)
Total Reserve (%)	8.84%	7.61%	-1.23%
ENDING FUND BALANCE (a + b)	\$ 40,616,544	\$ 47,703,767	\$ 7,087,223

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2016/17 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2016 (A)	Second Interim Budget 1/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$ 5,689,213	\$ 5,689,213	\$ -
Education Protection Acct (EPA)	70,678	63,238	(7,440)
Property Taxes	172,180,591	188,865,792	16,685,201
LCFF Transfer to Special Education (SELPA)	(124,151,794)	(135,440,526)	(11,288,732)
TOTAL LCFF SOURCES	53,788,688	59,177,717	5,389,029
B) FEDERAL REVENUES			
Medical Administrative Activities (MAA)	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	684,768	684,768	-
State Lottery Revenue	240,456	233,772	(6,684)
All Other State Revenue	95,500	95,500	-
TOTAL STATE REVENUES	1,020,724	1,014,040	(6,684)
D) LOCAL REVENUES			
Interest Income	387,286	387,286	-
Interagency Services	4,054,402	4,054,402	-
Community Redevelopment Funds	-	1,766,869	1,766,869
Tuition	547,092	547,092	-
All Other Fees & Contract	91,050	91,050	-
Other Local Revenues (Retiree Reimb/Medical)	687,258	687,258	-
All Other Local Revenues	1,764,812	1,988,225	223,413
TOTAL LOCAL REVENUES	7,531,900	9,522,182	1,990,282
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 62,341,312	\$ 69,713,939	\$ 7,372,627

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2016/17 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2016 (A)	Second Interim Budget 1/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 69,931,860	\$ 69,882,808	\$ (49,052)
Federal Revenues	48,959,679	52,655,430	3,695,751
Other State Revenues	10,659,897	10,712,905	53,008
Local Revenues	31,431,101	31,844,031	412,930
TOTAL REVENUES	160,982,537	165,095,174	4,112,637
B) EXPENDITURES			
Certificated Salaries	43,046,901	42,725,851	(321,050)
Classified Salaries	36,861,258	36,961,359	100,101
Employee Benefits	39,658,246	39,516,594	(141,652)
Books and Supplies	7,693,207	8,147,825	454,618
Services and Operating Expenses	31,945,616	33,470,017	1,524,401
Capital Outlay	679,120	3,722,632	3,043,512
Other Outgo	3,433,362	3,307,141	(126,221)
Direct Support/Indirect Costs	11,991,852	12,047,019	55,167
TOTAL EXPENDITURES	175,309,562	179,898,438	4,588,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(14,327,025)	(14,803,264)	(476,239)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	1,605,813	1,605,813	-
Contributions	3,369,650	3,730,006	360,356
TOTAL OTHER FINANCING SOURCES/USES	1,763,837	2,124,193	360,356
E) NET INCREASE (DECREASE) IN FUND BALANCE	(12,563,188)	(12,679,071)	(115,883)
F) BEGINNING FUND BALANCE	13,878,769	13,878,769	-
G) ENDING FUND BALANCE	1,315,581	1,199,698	(115,883)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
Carryover of Unspent Funds	1,315,581	1,199,698	(115,883)
Total Assignments	1,315,581	1,199,698	(115,883)
b) Reserve	-	-	-
ENDING FUND BALANCE (a + b)	\$ 1,315,581	\$ 1,199,698	\$ (115,883)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2016/17 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2016 (A)	Second Interim Budget 1/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Ed Property Tax Transfer	\$ 69,931,860	\$ 69,882,808	\$ (49,052)
TOTAL LCFF SOURCES	69,931,860	69,882,808	(49,052)
B) FEDERAL REVENUES			
Special Ed IDEA -Basic	2,654,097	2,649,246	(4,851)
Special Ed IDEA -Preschool	96,101	96,101	-
Special Ed IDEA Early Intervention	787,560	787,560	-
Special Ed Preschool Desired Results	25,000	25,000	-
Special Ed IDEA Mental Health	14,217	14,217	-
Head Start Program	20,891,301	24,487,414	3,596,113
Early Head Start	2,250,608	2,250,608	-
Special Ed Preschool Staff Development	871	871	-
Special Ed Preschool Local	203,143	203,143	-
Transition Partnership Program	240,056	240,056	-
Title I: Part A Low Incidence	1,519,157	1,557,311	38,154
Title I: Part D Delinquent	619,293	619,293	-
Title I: Migrant Education	10,143,748	10,143,748	-
Title I: Migrant Education - Even Start	623,795	623,795	-
Title I: Migrant Education-Summer	4,114,293	4,114,293	-
Special Education Administration 15/16 Title I	396,008	396,008	-
Alternative Education Administration 15/16 Title I	327,166	327,166	-
Embedded Instruction	187,532	187,539	7
CA Promise	68,355	55,732	(12,623)
RLA Administration Services	3,214	3,214	-
Title I: NCLB/Pass Through	728,874	757,825	28,951
Education for Homeless Children & Youth	255,845	255,845	-
State Systemic Improv Activities	-	50,000	50,000
Title II: Part A Teacher Quality	26,213	26,213	-
Title III: Limited English Proficiency	118,022	118,022	-
Title III: Technical Assistance	265,210	265,210	-
Medi-Cal Billing Option	2,000,000	2,000,000	-
Other Restricted Federal Programs	400,000	400,000	-
TOTAL FEDERAL REVENUES	48,959,679	52,655,430	3,695,751
C) STATE REVENUES			
Special Education - Mental Health Services	64,953	71,117	6,164
Special Education All Other State Revenue	3,565,770	3,613,739	47,969
Special Education Workability	139,722	139,722	-
Special Education-Early Ed Exceptional Needs	3,240,819	3,240,819	-
Lottery Revenue	70,419	69,294	(1,125)
Tobacco Use Prevention Education (TUPE)	185,605	185,605	-
Foster Youth ProgramFoster Youth ProgramFoster Youth Program	829,281	829,281	-
Career Technical Education Incentive	165,997	165,997	-
All Other State RevenueAll Other State Revenue	2,397,331	2,397,331	-
TOTAL STATE REVENUES	10,659,897	10,712,905	53,008

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2016/17 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2016 (A)	Second Interim Budget 1/31/2017 (B)	Increase/ (Decrease) (C = B - A)
D) LOCAL REVENUES			
Special Education Trsf Apportionment from District	\$ 19,710,409	\$ 19,710,409	-
Special Ed Non Public Schools Trsf Apportionment/District	3,058,399	3,058,399	-
Special Ed -San Andreas Regional Center	806,089	806,089	-
SELPA Staff Development	29,725	29,725	-
TFR of Apportionment from District - OYA	45,000	45,000	-
Walden West (Outdoor Ed) Special Events	32,013	32,013	-
Walden West All other Fees and Contracts	3,590,806	3,590,806	-
Walden West Food Service Sales/Leasees/Other	126,000	126,000	-
Teacher Recognition Day Donations	9,625	9,625	-
Walden West Donations	208	208	-
Assessment and Accountability Donations	5,000	5,000	-
Special Ed Ridder Park Cluster Donations	-	4,210	4,210
Head Start El Camino Grant/Donations	40,000	40,000	-
Interagency Services/LEA's-Early Learning Services P-3	1,700	1,700	-
Interagency Services/LEA's-Sobrato Matching Funds	240,198	240,198	-
All other Fees & Contracts-Bechtel Character Development	246,396	246,759	363
All Other Local-QRIS CPIN	61,200	61,200	-
All other Fees & Contracts-RW Johnson Foundation	20,000	20,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	74,000	74,000	-
All Other Fees & Contracts-Applicant Fingerprint Services	1,480	1,480	-
All Other Local Revenue - Warmenhoven Donations	100,000	102,134	2,134
Interagency Services/LEA's-Superintendent's Office Contracts	49,900	49,900	-
Interagency Services/LEA's - School Improvement RSDSS	5,000	5,000	-
All Other Fees & Contracts - ASAP Connect CDE Contract	-	399,858	399,858
Interagency Services/LEA's - ASAP Connect	20,520	20,520	-
All Other Fees & Contracts - ASAP Connect	11,480	11,480	-
Interagency Services/LEA's-Seminars	180,450	180,450	-
All other Fees & Contracts-Seminars	228,800	228,800	-
All other Local revenue-Infant Toddler First 5	-	4,020	4,020
Interagency Services/LEA's-Inclusion Collaborative	58,830	58,830	-
All Other Fees & Contracts - Inclusion Collaborative	272,780	319,820	47,040
Interagency Services/LEA's-Response to Instr & Intervention	491,000	491,000	-
All Other Fees & Contracts-VAPA Grant	2,000	2,000	-
All Other Local revenue-VAPA Grant	7,469	7,469	-
All Other Local Revenue - Library	320	1,000	680
All Other Fees & Contracts-Library Service	28,900	23,525	(5,375)
All Other Fees & Contracts-EPIC Credentials Program	158,800	158,800	-
Interagency Services/LEA's-HiSet	45,000	8,000	(37,000)
All Other Fees & Contracts-HiSet	25,000	22,000	(3,000)
Interagency Services/LEA's-Student Mental Health Initiative	5,149	5,149	-
Interagency Services/LEA's-School Leadership	350,000	350,000	-
All Other Fees & Contracts-School Leadership	594,000	594,000	-
All Other Local Revenue - School Leadership	1,066	1,066	-
All Other Fees & Contracts- ETS Training	22,500	22,500	-
All Other Local-YMCA-FFL	4,031	4,031	-
All Other Fees & Contracts-Artspiration Grant	204,160	204,160	-
All Other Fees & Contracts-Packard Summer Matters	465,698	465,698	-
TOTAL LOCAL REVENUES	31,431,101	31,844,031	412,930
TOTAL CATEGORICAL PROGRAM REVENUES	\$ 160,982,537	\$ 165,095,174	\$ 4,112,637

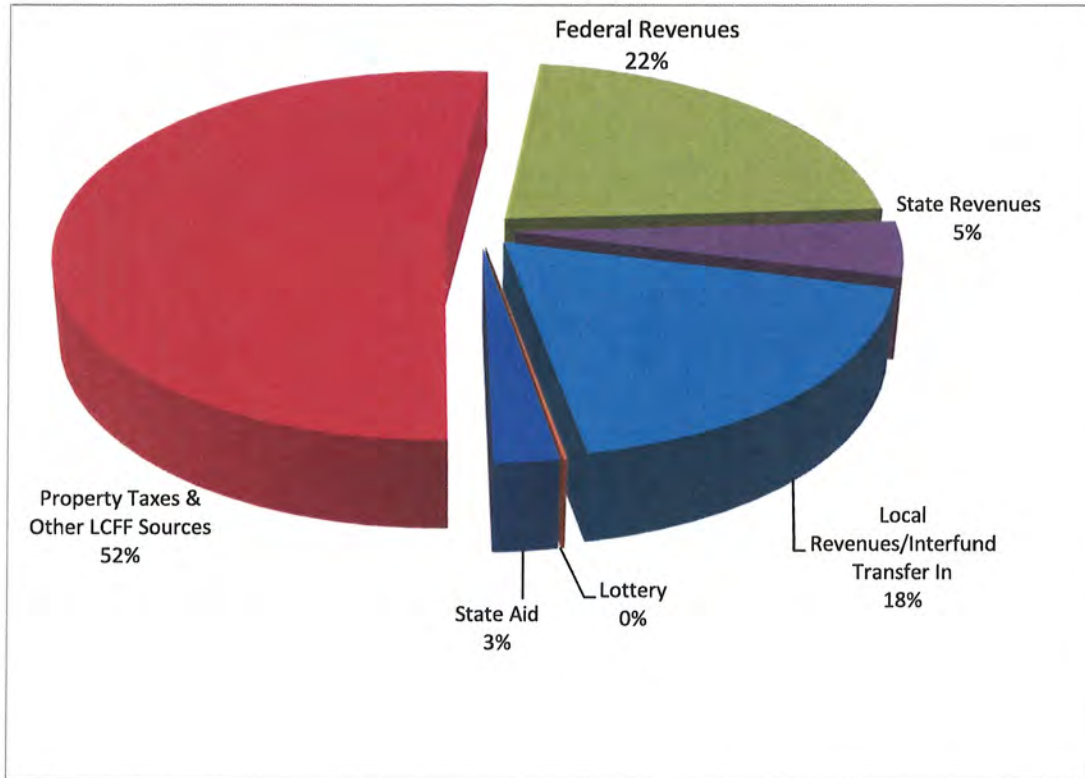
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2016/17 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2016 (A)	Second Interim Budget 1/31/2017 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 123,720,548	\$ 129,060,525	\$ 5,339,977
Federal Revenues	48,959,679	52,655,430	3,695,751
Other State Revenues	11,680,621	11,726,945	46,324
Local Revenues	38,963,001	41,366,213	2,403,212
TOTAL REVENUES	223,323,849	234,809,113	11,485,264
B) EXPENDITURES			
Certificated Salaries	53,190,675	52,702,864	(487,811)
Classified Salaries	61,239,421	61,457,439	218,018
Employee Benefits	53,350,048	53,092,831	(257,217)
Books and Supplies	11,253,806	11,676,796	422,990
Services and Operating Expenses	48,564,948	50,225,739	1,660,791
Capital Outlay	14,387,107	17,470,481	3,083,374
Other Outgo	23,727,437	23,601,216	(126,221)
Direct Support/Indirect Costs	(679,979)	(679,979)	-
TOTAL EXPENDITURES	265,033,463	269,547,387	4,513,924
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(41,709,614)	(34,738,274)	6,971,340
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	1,628,783	1,628,783	-
Interfund Transfer Out	1,879,614	1,879,614	-
TOTAL OTHER FINANCING SOURCES/USES	(250,831)	(250,831)	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(41,960,445)	(34,989,105)	6,971,340
F) BEGINNING FUND BALANCE	83,892,570	83,892,570	-
G) ENDING FUND BALANCE	\$ 41,932,125	\$ 48,903,465	\$ 6,971,340

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2016/17 SECOND INTERIM BUDGET

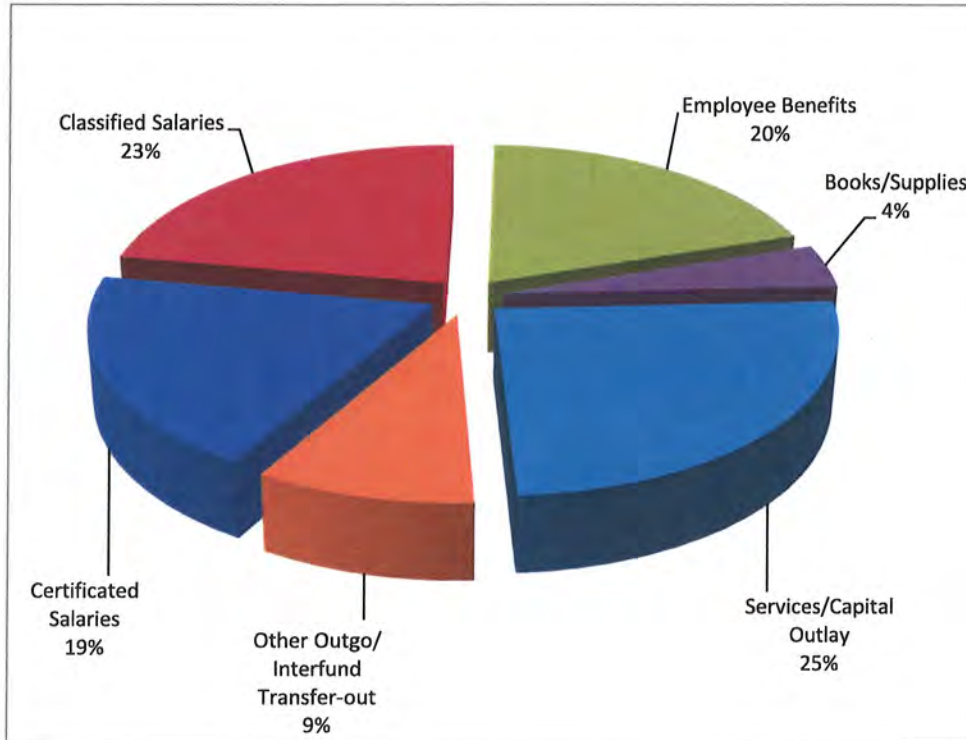
	First Interim Budget 10/31/2016 (A)	Second Interim Budget 1/31/2017 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
Stores	281,969	216,105	(65,864)
b) Restricted	1,315,581	1,199,698	(115,883)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Facilities	575,510	6,346,807	5,771,297
Redevelopment Funds (RDA)	2,665,834	4,432,704	1,766,870
Technology Services	4,444,957	5,759,978	1,315,021
Deferred Maintenance (FMP)	104,258	1,398,258	1,294,000
Vacation Liability	2,439,556	2,439,556	-
STRS for H1B1 Items: 2003-2010	-	-	-
\$5.1M "Hold Harmless" Excess Tax COE	5,168,697	5,168,697	-
Property & Liability / Safety	-	-	-
Board Approved 1x Funding (6/17/15)	140,684	75,706	(64,978)
Paid sick Leave Law AB1522 1/1/5	75,000	75,000	-
1% Board Approved Facility Transfer	-	-	-
Outstanding Mandate Claims (1-Time)	-	-	-
Commercial Revolving Interest	-	-	-
ROP/JPA MOU (2017-18)	926,798	926,798	-
Total Assignments (a+b+c)	18,339,844	28,240,307	9,900,463
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	5,338,262	5,428,540	90,278
Board Maintained Reserve	5,338,262	5,428,540	90,278
e) Unassigned Amount	12,915,757	9,806,078	(3,109,679)
Total Reserve (\$)	23,592,281	20,663,158	(2,929,123)
Total Reserve (%)	8.84%	7.61%	-1.23%
ENDING FUND BALANCE (a thru e)	\$ 41,932,125	\$ 48,903,465	\$ 6,971,340

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2016/17 SECOND INTERIM BUDGET**



Revenue Category	Second Interim	
	Budget	% of Total
State Aid	\$ 5,689,213	3%
Property Taxes & Other LCFF Sources	123,371,312	52%
Federal Revenues	52,655,430	22%
State Revenues	11,423,879	5%
Local Revenues/Interfund Transfer In	42,994,996	18%
Lottery	303,066	0%
Total Revenue	\$ 236,437,896	100%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2016/17 SECOND INTERIM BUDGET**



Expenditures Category	Second Interim	
	Budget	% of Total
Certificated Salaries	\$ 52,702,864	19%
Classified Salaries	61,457,439	23%
Employee Benefits	53,092,831	20%
Sub-total Salaries & Benefits	167,253,134	62%
Books/Supplies	11,676,796	4%
Services/Capital Outlay	67,696,220	25%
Other Outgo/ Interfund Transfer-out	24,800,851	9%
Total Expenditures	\$ 271,427,001	100%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2016/17 SECOND INTERIM**

	Unaudited Actual 2015/16	Second Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	\$ 54,737,373	\$ 59,177,717	\$ 59,375,374	\$ 59,655,682
Federal Revenues	75,684	-	-	-
Other State Revenues	2,979,368	1,014,040	700,162	704,092
Other Local Revenues	12,192,006	9,522,182	9,202,586	9,499,477
Other Financing Sources/Transfers In Contributions	9,440,807 (2,390,667)	1,628,783 (3,730,006)	- (2,827,895)	- (3,092,446)
TOTAL REVENUES AND OTHER FINANCING SOURCES	77,034,571	67,612,716	66,450,227	66,766,805
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	9,518,000	9,977,013	9,458,981	8,950,869
Step & Column Adjustments	-	-	87,441	102,235
Other Adjustments	-	-	(137,647)	-
Total Certificated Salaries	9,518,000	9,977,013	9,408,775	9,053,104
Classified Salaries				
Base Salaries	20,966,531	24,496,080	24,764,803	25,376,415
Step & Column Adjustments	-	-	188,961	192,085
Other Adjustments	-	-	(14,355)	-
Total Classified Salaries	20,966,531	24,496,080	24,939,409	25,568,500
Employee Benefits	10,630,902	13,576,237	13,442,716	13,607,366
Books & Supplies	1,467,362	3,528,971	2,406,343	2,352,315
Services & Other Operating Expenses	9,325,890	16,755,722	12,618,953	12,829,401
Capital Outlay	3,866,951	13,747,849	1,525,521	1,525,521
Other Outgo	25,974,609	20,294,075	22,564,809	19,992,910
Direct Support/Indirect Costs	(11,178,361)	(12,726,998)	(12,652,735)	(12,414,502)
Other Financing Uses/Transfers Out	76,812	273,801	1,247,157	1,546,430
TOTAL EXPENDITURES AND OTHER FINANCING USES	70,648,696	89,922,750	75,500,948	74,061,045
NET INCREASE/(DECREASE) IN FUND BALANCE	6,385,875	(22,310,034)	(9,050,721)	(7,294,240)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2016/17 SECOND INTERIM**

	Unaudited Actual 2015/16	Second Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
BEGINNING FUND BALANCE	\$ 63,627,926	\$ 70,013,801	\$ 47,703,767	\$ 38,653,046
ENDING FUND BALANCE	\$ 70,013,801	\$ 47,703,767	\$ 38,653,046	\$ 31,358,806
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	269,303	216,105	216,105	216,105
Board Designation (Legal)	176,000	176,000	176,000	176,000
Deferred Maintenance (FMP)	4,242,058	1,398,258	1,398,258	1,398,258
Facilities	11,362,385	6,346,807	6,346,807	6,346,807
Redevelopment Funds (RDA)	6,665,834	4,432,704	4,432,704	4,432,704
Technology Services	7,989,366	5,759,978	5,759,978	5,759,978
\$5.1M "Hold Harmless" Excess Tax COE	5,168,697	5,168,697	-	-
Paid Sick Leave Law AB 1522 1/1/15	500,000	75,000	-	-
Vacation Liability	2,439,557	2,439,556	2,039,556	1,639,556
ROP/JPA MOU (2016-17-2017-18)	2,826,727	926,798	-	-
Cafeteria Profit Sharing	92,610	-	-	-
STRS for H1B1 Items: 2005 - 2012	777,544	-	-	-
Carryover of Unspent Funds	693,995	75,706	-	-
Board Approved for Educare (2016-17)	750,000	-	-	-
Adjustment to Adopted Excess Taxes	328,758	-	-	-
Environmental Education (1x Outstanding)	2,289,821	-	-	-
Total Assignments	46,597,655	27,040,609	20,394,408	19,994,408
b) Reserve:				
Reserve for Economic Uncertainties	8,815,856	10,857,080	9,860,378	9,991,524
Unassigned Reserve	14,600,290	9,806,078	8,398,260	1,372,874
Total Reserve (\$)	23,416,146	20,663,158	18,258,638	11,364,398
Total Reserve (%)	10.62%	7.61%	7.41%	4.55%
ENDING FUND BALANCE (a + b)	\$ 70,013,801	\$ 47,703,767	\$ 38,653,046	\$ 31,358,806

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2016/17 SECOND INTERIM**

	Unaudited Actual 2015/16	Second Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	\$ 69,576,422	\$ 69,882,808	\$ 69,931,860	\$ 69,931,860
Federal Revenues	42,905,063	52,655,430	44,711,594	44,614,624
Other State Revenues	11,015,387	10,712,905	23,375,918	27,698,591
Other Local Revenues	26,867,697	31,844,031	31,186,573	31,382,422
Other Financing Sources/Transfers In Contributions	-	-	-	-
	2,390,666	3,730,006	2,827,895	3,092,446
TOTAL REVENUES AND OTHER FINANCING SOURCES	152,755,235	168,825,180	172,033,840	176,719,943
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	38,283,480	42,725,851	45,099,130	46,164,392
Step & Column Adjustments	-	-	449,066	489,274
Other Adjustments	-	-	(454,666)	-
Total Certificated Salaries	38,283,480	42,725,851	45,093,530	46,653,666
Classified Salaries				
Base Salaries	34,511,911	36,961,359	39,205,541	40,022,430
Step & Column Adjustments	-	-	390,605	417,653
Other Adjustments	-	-	(519,187)	-
Total Classified Salaries	34,511,911	36,961,359	39,076,959	40,440,083
Employee Benefits	33,194,994	39,516,594	43,667,505	45,032,846
Books & Supplies	3,231,145	8,147,825	7,615,372	3,809,379
Services & Other Operating Expenses	24,865,843	33,470,017	20,013,729	23,747,570
Capital Outlay	461,589	3,722,632	71,009	270,356
Other Outgo	2,960,523	3,307,141	1,802,302	1,062,695
Direct Support/Indirect Costs	10,630,992	12,047,019	11,978,380	13,020,741
Other Financing Uses/Transfers Out	1,607,229	1,605,813	1,689,724	1,689,724
TOTAL EXPENDITURES AND OTHER FINANCING USES	149,747,706	181,504,251	171,008,510	175,727,060
NET INCREASE/(DECREASE) IN FUND BALANCE	3,007,529	(12,679,071)	1,025,330	992,883

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2016/17 SECOND INTERIM**

	Unaudited Actual 2015/16	Second Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
BEGINNING FUND BALANCE	\$ 10,871,240	\$ 13,878,769	\$ 1,199,698	\$ 2,225,028
ENDING FUND BALANCE	\$ 13,878,769	\$ 1,199,698	\$ 2,225,028	\$ 3,217,911
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Carryover of Unspent Funds	13,878,769	1,199,698	2,225,028	3,217,911
Total Assignments	13,878,769	1,199,698	2,225,028	3,217,911
b) Reserve:				
Reserve for Economic Uncertainties	-	-	-	-
Unassigned Reserve	-	-	-	-
Total Reserve (\$)	-	-	-	-
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 13,878,769	\$ 1,199,698	\$ 2,225,028	\$ 3,217,911

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2016/17 SECOND INTERIM**

	Unaudited Actual 2015/16	Second Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	\$ 124,313,795	\$ 129,060,525	\$ 129,307,234	\$ 129,587,542
Federal Revenues	42,980,747	52,655,430	44,711,594	44,614,624
Other State Revenues	13,994,755	11,726,945	24,076,080	28,402,683
Other Local Revenues	39,059,703	41,366,213	40,389,159	40,881,899
Other Financing Sources/Transfers In	9,440,807	1,628,783	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	229,789,806	236,437,896	238,484,067	243,486,748
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	47,801,480	52,702,864	54,558,111	55,115,261
Step & Column Adjustments	-	-	536,507	591,509
Other Adjustments	-	-	(592,313)	-
Total Certificated Salaries	47,801,480	52,702,864	54,502,305	55,706,770
Classified Salaries				
Base Salaries	55,478,442	61,457,439	63,970,344	65,398,845
Step & Column Adjustments	-	-	579,566	609,738
Other Adjustments	-	-	(533,542)	-
Total Classified Salaries	55,478,442	61,457,439	64,016,368	66,008,583
Employee Benefits	43,825,896	53,092,831	57,110,221	58,640,212
Books & Supplies	4,698,507	11,676,796	10,021,715	6,161,694
Services & Other Operating Expenses	34,191,733	50,225,739	32,632,682	36,576,971
Capital Outlay	4,328,540	17,470,481	1,596,530	1,795,877
Other Outgo	28,935,132	23,601,216	24,367,111	21,055,605
Direct Support/Indirect Costs	(547,369)	(679,979)	(674,355)	606,239
Other Financing Uses/Transfers Out	1,684,041	1,879,614	2,936,881	3,236,154
TOTAL EXPENDITURES AND OTHER FINANCING USES	220,396,402	271,427,001	246,509,458	249,788,105
NET INCREASE/(DECREASE) IN FUND BALANCE	9,393,404	(34,989,105)	(8,025,391)	(6,301,357)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2016/17 SECOND INTERIM**

	Unaudited Actual 2015/16	Second Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
BEGINNING FUND BALANCE	\$ 74,499,166	\$ 83,892,570	\$ 48,903,465	\$ 40,878,074
ENDING FUND BALANCE	\$ 83,892,570	\$ 48,903,465	\$ 40,878,074	\$ 34,576,717
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	269,303	216,105	216,105	216,105
Board Designation (Legal)	176,000	176,000	176,000	176,000
Adjustment to Adopted Excess Taxes	328,758	-	-	-
Facilities	11,362,385	6,346,807	6,346,807	6,346,807
Redevelopment Funds (RDA)	6,665,834	4,432,704	4,432,704	4,432,704
Technology Services	7,989,366	5,759,978	5,759,978	5,759,978
Deferred Maintenance (FMP)	4,242,058	1,398,258	1,398,258	1,398,258
Vacation Liability	2,439,557	2,439,556	2,039,556	1,639,556
STRS for H1B1 Items: 2005 - 2012	777,544	-	-	-
Paid Sick Leave Law AB 1522 1/1/15	500,000	75,000	-	-
ROP/JPA MOU (2016-17-2017-18)	2,826,727	926,798	-	-
\$5.1M "Hold Harmless" Excess Tax COE	5,168,697	5,168,697	-	-
Board Approved for Educare (2016-17)	750,000	-	-	-
Cafeteria Profit Sharing	92,610	-	-	-
Carryover of Unspent Funds	14,572,764	1,275,404	2,225,028	3,217,911
Total Assignments	60,476,424	28,240,307	22,619,436	23,212,319
b) Reserve:				
Reserve for Economic Uncertainties	8,815,856	10,857,080	9,860,378	9,991,524
Unassigned Reserve	14,600,290	9,806,078	8,398,260	1,372,874
Total Reserve (\$)	23,416,146	20,663,158	18,258,638	11,364,398
Total Reserve (%)	10.62%	7.61%	7.41%	4.55%
ENDING FUND BALANCE (a + b)	\$ 83,892,570	\$ 48,903,465	\$ 40,878,074	\$ 34,576,717

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

Signed: _____

County Superintendent or Designee

Date: _____

3/16/2017

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 15, 2017

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: Laurie Book

Telephone: 408-453-6623

Title: Director, Internal Business Services

E-mail: laurie_book@sccoe.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	52,834,371.00	59,177,717.00	75,505,150.68	59,177,717.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	72,260.37	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	680,877.00	1,014,040.00	750,125.38	1,014,040.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,648,484.00	9,522,182.00	7,068,698.06	9,522,182.00	0.00	0.0%
5) TOTAL, REVENUES			61,163,732.00	69,713,939.00	83,396,234.49	69,713,939.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,832,866.00	9,977,013.00	5,541,688.49	9,977,013.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,281,550.00	24,496,080.00	13,598,565.42	24,496,080.00	0.00	0.0%
3) Employee Benefits		3000-3999	12,888,492.00	13,576,237.00	7,461,770.88	13,576,237.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,958,605.00	3,528,971.00	641,811.50	3,528,971.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,271,409.00	16,755,722.00	6,692,609.65	16,755,722.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,562,186.00	13,747,849.00	919,423.99	13,747,849.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	19,985,317.00	20,294,075.00	9,636,558.75	20,294,075.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,438,961.00)	(12,726,998.00)	(5,289,132.21)	(12,726,998.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			88,301,464.00	89,648,949.00	39,203,296.47	89,648,949.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,137,732.00)	(19,935,010.00)	44,192,938.02	(19,935,010.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000.00	1,628,783.00	0.00	1,628,783.00	0.00	0.0%
b) Transfers Out		7600-7629	71,925.00	273,801.00	0.00	273,801.00	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	(1,822,313.00)	(3,730,008.00)	(477,987.00)	(3,730,006.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,869,238.00)	(2,375,024.00)	(477,987.00)	(2,375,024.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,006,970.00)	(22,310,034.00)	43,714,951.02	(22,310,034.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,013,801.08	70,013,801.08		70,013,801.08	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)			70,013,801.08	70,013,801.08		70,013,801.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,013,801.08	70,013,801.08		70,013,801.08		
2) Ending Balance, June 30 (E + F1e)			41,006,831.08	47,703,767.08		47,703,767.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	216,105.00		216,105.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	25,719,591.00	26,799,504.00		26,799,504.00		
Board Designation (Legal)	0000	9780	176,000.00					
Facilities	0000	9780	2,858,768.00					
Redevelopment Funds (RDA)	0000	9780	2,665,835.00					
Technology Services	0000	9780	7,989,366.00					
\$5.1 M Hold Harmless Excess Tax CO	0000	9780	5,168,697.00					
Paid Sick Leave Law AB 1522 1/1/15	0000	9780	500,000.00					
Vacation Liability	0000	9780	2,439,557.00					
Cafeteria Profit Sharing	0000	9780	92,610.00					
Adjustment to ADOpted Excess Tax	0000	9780	328,758.00					
Est Negotiations Contribution	0000	9780	3,500,000.00					
Redevelopment Funds (RDA)	0000	9780		4,432,704.00				
Board Designation (Legal)	0000	9780		176,000.00				
Deferred Maintenance (FMP)	0000	9780		1,398,258.00				
Facilities	0000	9780		6,346,807.00				
Technology Services	0000	9780		5,759,978.00				
\$5.1 Hold Harmless Excess Tax COE	0000	9780		5,168,697.00				
Paid Sick Leave Law AB 1522 1/1/15	0000	9780		75,000.00				
Vacation Liability	0000	9780		2,439,556.00				
ROP/JPA MOU (2016-17 - 2017-18)	0000	9780		926,798.00				
Carryover of Unspent Funds	0000	9780		75,706.00				
Redevelopment Funds (RDA)	0000	9780				4,432,704.00		
Board Designation (Legal)	0000	9780				176,000.00		
Deferred Maintenance (FMP)	0000	9780				1,398,258.00		
Facilities	0000	9780				6,346,807.00		
Technology Services	0000	9780				5,759,978.00		
Vacation Liability	0000	9780				2,439,556.00		
\$5.1M Hold Harmless Excess Tax COI	0000	9780				5,168,697.00		
Paid Sick Leave Law AB 1522 1/1/15	0000	9780				75,000.00		
ROP/JPA MOU (2016-17 - 2017-18)	0000	9780				926,798.00		

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)
Carryover of Unspent Funds	0000	9780				75,706.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,900,223.00	10,857,080.00		10,857,080.00		
Unassigned/Unappropriated Amount		9790	5,387,017.08	9,806,078.08		9,806,078.08		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,168,697.00	5,689,213.00	2,842,785.00	5,689,213.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	58,678.00	63,238.00	27,842.00	63,238.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	669,922.00	661,046.00	330,984.18	661,046.00	0.00	0.0%
Timber Yield Tax		8022	14.00	10.00	1.88	10.00	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	111,227,798.00	121,770,734.00	68,043,370.86	121,770,734.00	0.00	0.0%
Unsecured Roll Taxes		8042	8,367,328.00	9,515,000.00	8,518,971.04	9,515,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	319.00	318.94	319.00	0.00	0.0%
Supplemental Taxes		8044	2,236,000.00	4,053,000.00	2,570,490.68	4,053,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	46,000,000.00	48,429,871.00	2,429,871.00	48,429,871.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,257,728.00	4,014,011.00	4,499,997.10	4,014,011.00	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 Supps.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			176,986,165.00	194,196,442.00	89,264,632.68	194,196,442.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	421,801.00	0.00	421,801.00	0.00	0.0%
Property Taxes Transfers		8097	(124,151,794.00)	(135,440,526.00)	(13,759,482.00)	(135,440,526.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,834,371.00	59,177,717.00	75,505,150.68	59,177,717.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	72,260.37	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	72,260.37	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	344,921.00	684,768.00	616,203.00	684,768.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	240,456.00	233,772.00	82,704.75	233,772.00	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, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	95,500.00	95,500.00	51,217.63	95,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			680,877.00	1,014,040.00	750,125.38	1,014,040.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	1,766,869.00	1,766,869.48	1,766,869.00		
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	270,000.00	292,103.00	72,572.00	292,103.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	387,286.00	387,286.00	176,137.98	387,286.00	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	4,054,402.00	4,054,402.00	3,907,031.43	4,054,402.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	81,200.00	91,050.00	530,108.27	91,050.00	0.00	0.0%
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	2,308,504.00	2,383,380.00	61,872.90	2,383,380.00	0.00	0.0%
Tuition		8710	547,092.00	547,092.00	554,106.00	547,092.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,648,484.00	9,522,182.00	7,068,698.06	9,522,182.00	0.00	0.0%
TOTAL, REVENUES			61,163,732.00	69,713,939.00	83,396,234.49	69,713,939.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,888,754.00	4,010,796.00	2,199,126.05	4,010,796.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	247,248.00	196,542.00	111,526.08	196,542.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,663,264.00	5,672,095.00	3,189,949.92	5,672,095.00	0.00	0.0%
Other Certificated Salaries		1900	33,600.00	97,580.00	41,086.44	97,580.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,832,866.00	9,977,013.00	5,541,688.49	9,977,013.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	556,902.00	522,475.00	288,108.69	522,475.00	0.00	0.0%
Classified Support Salaries		2200	2,550,405.00	2,663,543.00	1,566,917.26	2,663,543.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,504,426.00	7,943,932.00	4,479,577.19	7,943,932.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,133,370.00	12,732,885.00	6,960,129.24	12,732,885.00	0.00	0.0%
Other Classified Salaries		2900	516,447.00	633,245.00	303,833.04	633,245.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,261,550.00	24,496,080.00	13,598,565.42	24,496,080.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,230,815.00	1,221,516.00	641,245.16	1,221,516.00	0.00	0.0%
PERS		3201-3202	3,033,304.00	3,172,081.00	1,748,785.19	3,172,081.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,784,573.00	1,975,657.00	1,052,762.54	1,975,657.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,984,381.00	5,209,327.00	2,861,740.80	5,209,327.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,019.00	17,659.00	9,356.67	17,659.00	0.00	0.0%
Workers' Compensation		3601-3602	581,387.00	627,695.00	332,877.56	627,695.00	0.00	0.0%
OPEB, Allocated		3701-3702	559,035.00	570,465.00	335,959.13	570,465.00	0.00	0.0%
OPEB, Active Employees		3751-3752	698,978.00	713,263.00	419,956.36	713,263.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	68,574.00	59,087.47	68,574.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,888,492.00	13,576,237.00	7,461,770.88	13,576,237.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	212,717.00	131,660.00	21,905.42	131,660.00	0.00	0.0%
Books and Other Reference Materials		4200	120,566.00	113,620.00	12,715.54	113,620.00	0.00	0.0%
Materials and Supplies		4300	1,560,760.00	1,837,323.00	447,856.04	1,837,323.00	0.00	0.0%
Noncapitalized Equipment		4400	2,050,562.00	1,433,128.00	154,663.49	1,433,128.00	0.00	0.0%
Food		4700	14,000.00	13,240.00	4,671.01	13,240.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,958,605.00	3,528,971.00	641,811.50	3,528,971.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	662,610.00	740,240.00	331,461.98	740,240.00	0.00	0.0%
Dues and Memberships		5300	221,905.00	219,229.00	159,758.74	219,229.00	0.00	0.0%
Insurance		5400-5450	1,370,700.00	1,188,374.00	2,490,441.80	1,188,374.00	0.00	0.0%
Operations and Housekeeping Services		5500	857,506.00	865,021.00	459,535.98	865,021.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,571,056.00	1,736,236.00	435,459.47	1,736,236.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,171,651.00)	(1,124,235.00)	(481,759.46)	(1,124,235.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,102.00)	(58,902.00)	(14,592.31)	(58,902.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,216,956.00	12,590,072.00	3,070,092.08	12,590,072.00	0.00	0.0%
Communications		5900	558,429.00	599,687.00	242,211.37	599,687.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,271,409.00	16,755,722.00	6,692,609.65	16,755,722.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,130,000.00	480,000.00	0.00	480,000.00	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	12,384,861.00	10,016,450.00	510,210.16	10,016,450.00	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	1,456,798.00	2,548,226.00	298,834.69	2,548,226.00	0.00	0.0%
Equipment Replacement		6500	590,527.00	703,173.00	110,379.14	703,173.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,562,186.00	13,747,849.00	919,423.99	13,747,849.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	1,853,597.00	1,853,597.00	771,487.00	1,853,597.00	0.00	0.0%
All Other Transfers Out to All Others		7299	17,130,620.00	17,459,378.00	8,729,687.50	17,459,378.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	291,100.00	291,100.00	135,384.25	291,100.00	0.00	0.0%
Other Debt Service - Principal		7439	690,000.00	690,000.00	0.00	690,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,965,317.00	20,294,075.00	9,636,558.75	20,294,075.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,824,942.00)	(12,047,019.00)	(5,165,861.20)	(12,047,019.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(614,019.00)	(679,979.00)	(123,271.01)	(679,979.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,438,961.00)	(12,726,998.00)	(5,289,132.21)	(12,726,998.00)	0.00	0.0%
TOTAL, EXPENDITURES			88,301,464.00	89,648,949.00	39,203,296.47	89,648,949.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	25,000.00	1,628,783.00	0.00	1,628,783.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	1,628,783.00	0.00	1,628,783.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	201,876.00	0.00	201,876.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	71,925.00	71,925.00	0.00	71,925.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			71,925.00	273,801.00	0.00	273,801.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,519,047.00)	(4,429,340.00)	(477,987.00)	(4,429,340.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	696,734.00	699,334.00	0.00	699,334.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,822,313.00)	(3,730,006.00)	(477,987.00)	(3,730,006.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,869,238.00)	(2,375,024.00)	(477,987.00)	(2,375,024.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	68,360,095.00	69,882,808.00	300,679.00	69,882,808.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,601,410.00	52,655,430.00	18,345,641.74	52,655,430.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,560,226.00	10,712,905.00	2,389,790.25	10,712,905.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,568,112.00	31,844,031.00	6,328,630.40	31,844,031.00	0.00	0.0%
5) TOTAL, REVENUES			155,089,843.00	165,095,174.00	27,364,741.39	165,095,174.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,691,802.00	42,725,851.00	23,531,910.61	42,725,851.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,838,889.00	36,961,359.00	21,337,964.50	36,961,359.00	0.00	0.0%
3) Employee Benefits		3000-3999	38,499,137.00	39,516,594.00	19,912,961.45	39,516,594.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,217,117.00	8,147,825.00	1,183,722.90	8,147,825.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,423,810.00	33,470,017.00	11,597,945.58	33,470,017.00	0.00	0.0%
6) Capital Outlay		6000-6999	117,840.00	3,722,632.00	153,026.35	3,722,632.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,912,828.00	3,307,141.00	129,527.73	3,307,141.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,824,942.00	12,047,019.00	5,165,861.20	12,047,019.00	0.00	0.0%
9) TOTAL, EXPENDITURES			157,526,365.00	179,898,438.00	83,012,920.32	179,898,438.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,436,522.00)	(14,803,264.00)	(55,648,178.93)	(14,803,264.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,605,813.00	1,605,813.00	914,095.19	1,605,813.00	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	1,822,313.00	3,730,006.00	477,987.00	3,730,006.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			216,500.00	2,124,193.00	(436,108.19)	2,124,193.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,220,022.00)	(12,679,071.00)	(56,084,287.12)	(12,679,071.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,878,768.80	13,878,768.80		13,878,768.80	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)			13,878,768.80	13,878,768.80		13,878,768.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,878,768.80	13,878,768.80		13,878,768.80		
2) Ending Balance, June 30 (E + F1e)			11,658,746.80	1,199,697.80		1,199,697.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,658,746.81	1,199,698.35		1,199,698.35		
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	(0.01)	(0.55)		(0.55)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	68,360,095.00	69,882,808.00	300,679.00	69,882,808.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			68,360,095.00	69,882,808.00	300,679.00	69,882,808.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,665,412.00	2,649,246.00	(711,172.72)	2,649,246.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,730,679.00	1,717,645.00	(503,628.76)	1,717,645.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	317,202.00	397,062.00	219,549.94	397,062.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,600,042.00	2,280,485.00	770,476.85	2,280,485.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	520,228.00	619,293.00	231,157.82	619,293.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	15,741.00	26,213.00	4,099.96	26,213.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	51,552.00	118,022.00	40,790.58	118,022.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	11,160,610.00	15,507,809.00	7,021,955.05	15,507,809.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	14,189.19	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,539,944.00	29,339,655.00	11,258,223.83	29,339,655.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,601,410.00	52,655,430.00	18,345,641.74	52,655,430.00	0.00	0.0%
OTHER STATE REVENUE								
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	6,211,476.00	3,580,210.00	516,453.00	3,580,210.00	0.00	0.0%
Prior Years	6500	8319	33,529.00	33,529.00	0.00	33,529.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,240,819.00	3,240,819.00	1,833,542.00	3,240,819.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	70,419.00	69,294.00	0.00	69,294.00	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	165,997.00	165,997.00	240,331.00	165,997.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	127,438.00	185,605.00	51,417.08	185,605.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,710,548.00	3,437,451.00	(251,952.83)	3,437,451.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,560,226.00	10,712,905.00	2,389,790.25	10,712,905.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	28,000.00	28,000.00	16,070.37	28,000.00	0.00	0.0%
All Other Sales		8639	98,000.00	98,000.00	38,324.14	98,000.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	363.00	362.90	363.00	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	1,278,180.00	1,492,747.00	948,350.42	1,492,747.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,456,891.00	6,365,061.00	2,914,881.00	6,365,061.00	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	922,564.00	1,046,052.00	211,382.99	1,046,052.00	0.00	0.0%
Tuition								
		8710	3,420,995.00	3,088,468.00	1,572,975.64	3,088,468.00	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	18,363,482.00	19,725,340.00	626,282.94	19,725,340.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,568,112.00	31,844,031.00	6,328,630.40	31,844,031.00	0.00	0.0%
TOTAL, REVENUES			155,089,843.00	165,095,174.00	27,364,741.39	165,095,174.00	0.00	0.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,411,155.00	27,380,530.00	15,248,666.19	27,380,530.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,422,012.00	9,057,682.00	5,005,807.02	9,057,682.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,084,580.00	5,401,383.00	2,844,517.36	5,401,383.00	0.00	0.0%
Other Certificated Salaries		1900	774,055.00	886,256.00	432,920.04	886,256.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			39,691,802.00	42,725,851.00	23,531,910.61	42,725,851.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	20,521,719.00	21,185,569.00	12,722,513.44	21,185,569.00	0.00	0.0%
Classified Support Salaries		2200	7,875,154.00	8,362,320.00	4,675,054.25	8,362,320.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,964,698.00	2,310,802.00	1,294,933.15	2,310,802.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,450,592.00	3,799,084.00	2,085,055.32	3,799,084.00	0.00	0.0%
Other Classified Salaries		2900	1,026,726.00	1,303,784.00	560,408.34	1,303,784.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			34,838,889.00	36,961,359.00	21,337,964.50	36,961,359.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,319,306.00	7,666,530.00	2,757,300.75	7,666,530.00	0.00	0.0%
PERS		3201-3202	4,694,737.00	4,889,791.00	2,710,255.37	4,889,791.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,263,588.00	3,462,403.00	1,921,652.37	3,462,403.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,749,222.00	15,831,914.00	8,321,503.68	15,831,914.00	0.00	0.0%
Unemployment Insurance		3501-3502	37,584.00	38,871.00	21,825.22	38,871.00	0.00	0.0%
Workers' Compensation		3601-3602	3,597,252.00	3,793,322.00	1,932,209.94	3,793,322.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,705,276.00	1,708,310.00	999,148.01	1,708,310.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,132,172.00	2,125,453.00	1,249,066.11	2,125,453.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,499,137.00	39,516,594.00	19,912,961.45	39,516,594.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	61,885.00	6,032.50	61,885.00	0.00	0.0%
Books and Other Reference Materials		4200	86,639.00	155,169.00	50,893.52	155,169.00	0.00	0.0%
Materials and Supplies		4300	3,584,078.00	6,300,052.00	800,381.56	6,300,052.00	0.00	0.0%
Noncapitalized Equipment		4400	512,630.00	1,580,145.00	307,139.91	1,580,145.00	0.00	0.0%
Food		4700	31,770.00	50,574.00	19,275.41	50,574.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,217,117.00	8,147,825.00	1,183,722.90	8,147,825.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,098,820.00	18,331,690.00	7,090,577.12	18,331,690.00	0.00	0.0%
Travel and Conferences		5200	781,515.00	1,226,463.00	324,633.75	1,226,463.00	0.00	0.0%
Dues and Memberships		5300	17,104.00	18,828.00	10,160.00	18,828.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,227,320.00	1,215,992.00	372,831.99	1,215,992.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,406,576.00	1,513,455.00	497,328.19	1,513,455.00	0.00	0.0%
Transfers of Direct Costs		5710	1,171,651.00	1,124,235.00	481,759.46	1,124,235.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	209,853.00	203,834.00	90,712.75	203,834.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,228,590.00	9,526,734.00	2,591,532.43	9,526,734.00	0.00	0.0%
Communications		5900	282,381.00	308,786.00	138,409.89	308,786.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,423,810.00	33,470,017.00	11,597,945.58	33,470,017.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	125,000.00	107,689.35	125,000.00	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	0.00	3,288,140.00	8,426.74	3,288,140.00	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	117,840.00	279,492.00	36,910.26	279,492.00	0.00	0.0%
Equipment Replacement		6500	0.00	30,000.00	0.00	30,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			117,840.00	3,722,632.00	153,026.35	3,722,632.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	510,411.00	510,411.00	0.00	510,411.00	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	317,202.00	397,062.00	60,021.94	397,062.00	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 Transfers	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	1,085,215.00	2,399,668.00	69,505.79	2,399,668.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,912,828.00	3,307,141.00	129,527.73	3,307,141.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,824,942.00	12,047,019.00	5,165,861.20	12,047,019.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,824,942.00	12,047,019.00	5,165,861.20	12,047,019.00	0.00	0.0%
TOTAL, EXPENDITURES			157,526,365.00	179,898,438.00	83,012,920.32	179,898,438.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,569,572.00	1,569,572.00	914,095.19	1,569,572.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	36,241.00	36,241.00	0.00	36,241.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,605,813.00	1,605,813.00	914,095.19	1,605,813.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,519,047.00	4,429,340.00	477,987.00	4,429,340.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(696,734.00)	(699,334.00)	0.00	(699,334.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,822,313.00	3,730,006.00	477,987.00	3,730,006.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			216,500.00	2,124,193.00	(436,108.19)	2,124,193.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	121,194,466.00	129,060,525.00	75,805,829.68	129,060,525.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,601,410.00	52,655,430.00	18,417,902.11	52,655,430.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,241,103.00	11,726,945.00	3,139,915.63	11,726,945.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,216,596.00	41,366,213.00	13,397,328.46	41,366,213.00	0.00	0.0%
5) TOTAL, REVENUES			216,253,575.00	234,809,113.00	110,780,975.88	234,809,113.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,524,668.00	52,702,864.00	29,073,599.10	52,702,864.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,100,439.00	61,457,439.00	34,936,529.92	61,457,439.00	0.00	0.0%
3) Employee Benefits		3000-3999	51,387,629.00	53,092,831.00	27,374,732.33	53,092,831.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,175,722.00	11,676,796.00	1,825,534.40	11,676,796.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	42,695,219.00	50,225,739.00	18,290,555.23	50,225,739.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,680,026.00	17,470,481.00	1,072,450.34	17,470,481.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	21,878,145.00	23,601,216.00	9,766,086.48	23,601,216.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(614,019.00)	(679,979.00)	(123,271.01)	(679,979.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			245,827,829.00	269,547,387.00	122,216,216.79	269,547,387.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,574,254.00)	(34,738,274.00)	(11,455,240.91)	(34,738,274.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000.00	1,628,783.00	0.00	1,628,783.00	0.00	0.0%
b) Transfers Out		7600-7629	1,677,738.00	1,879,614.00	914,095.19	1,879,614.00	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			(1,652,738.00)	(250,831.00)	(914,095.19)	(250,831.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,226,992.00)	(34,989,105.00)	(12,369,336.10)	(34,989,105.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	83,892,569.88	83,892,569.88		83,892,569.88	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)			83,892,569.88	83,892,569.88		83,892,569.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,892,569.88	83,892,569.88		83,892,569.88		
2) Ending Balance, June 30 (E + F1e)			52,665,577.88	48,903,464.88		48,903,464.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	216,105.00		216,105.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			11,658,746.81	1,199,698.35		1,199,698.35		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			25,719,591.00	26,799,504.00		26,799,504.00		
Board Designation (Legal)	0000	9780	176,000.00					
Facilities	0000	9780	2,858,768.00					
Redevelopment Funds (RDA)	0000	9780	2,665,835.00					
Technology Services	0000	9780	7,989,366.00					
\$5.1 M Hold Harmless Excess Tax CO	0000	9780	5,168,697.00					
Paid Sick Leave Law AB 1522 1/1/15	0000	9780	500,000.00					
Vacation Liability	0000	9780	2,439,557.00					
Cafeteria Profit Sharing	0000	9780	92,610.00					
Adjustment to ADOpted Excess Tax	0000	9780	328,758.00					
Est Negotiations Contribution	0000	9780	3,500,000.00					
Redevelopment Funds (RDA)	0000	9780		4,432,704.00				
Board Designation (Legal)	0000	9780		176,000.00				
Deferred Maintenance (FMP)	0000	9780		1,398,258.00				
Facilities	0000	9780		6,346,807.00				
Technology Services	0000	9780		5,759,978.00				
\$5.1 Hold Harmless Excess Tax COE	0000	9780		5,168,697.00				
Paid Sick Leave Law AB 1522 1/1/15	0000	9780		75,000.00				
Vacation Liability	0000	9780		2,439,556.00				
ROP/JPA MOU (2016-17 - 2017-18)	0000	9780		926,798.00				
Carryover of Unspent Funds	0000	9780		75,706.00				
Redevelopment Funds (RDA)	0000	9780				4,432,704.00		
Board Designation (Legal)	0000	9780				176,000.00		
Deferred Maintenance (FMP)	0000	9780				1,398,258.00		
Facilities	0000	9780				6,346,807.00		
Technology Services	0000	9780				5,759,978.00		
Vacation Liability	0000	9780				2,439,556.00		
\$5.1M Hold Harmless Excess Tax COE	0000	9780				5,168,697.00		
Paid Sick Leave Law AB 1522 1/1/15	0000	9780				75,000.00		
ROP/JPA MOU (2016-17 - 2017-18)	0000	9780				926,798.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Carryover of Unspent Funds	0000	9780				75,706.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,900,223.00	10,857,080.00		10,857,080.00		
Unassigned/Unappropriated Amount		9790	5,387,017.07	9,806,077.53		9,806,077.53		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,168,697.00	5,689,213.00	2,842,785.00	5,689,213.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	58,678.00	63,238.00	27,842.00	63,238.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	669,922.00	661,046.00	330,984.18	661,046.00	0.00	0.0%
Timber Yield Tax		8022	14.00	10.00	1.88	10.00	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	111,227,798.00	121,770,734.00	68,043,370.86	121,770,734.00	0.00	0.0%
Unsecured Roll Taxes		8042	8,367,328.00	9,515,000.00	8,518,971.04	9,515,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	319.00	318.94	319.00	0.00	0.0%
Supplemental Taxes		8044	2,236,000.00	4,053,000.00	2,570,490.68	4,053,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	46,000,000.00	48,429,871.00	2,429,871.00	48,429,871.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,257,728.00	4,014,011.00	4,499,997.10	4,014,011.00	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%
Subtotal, LCFF Sources			176,986,165.00	194,196,442.00	89,264,632.68	194,196,442.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	421,801.00	0.00	421,801.00	0.00	0.0%
Property Taxes Transfers		8097	(55,791,699.00)	(65,557,718.00)	(13,458,803.00)	(65,557,718.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			121,194,466.00	129,060,525.00	75,805,829.68	129,060,525.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,665,412.00	2,649,246.00	(711,172.72)	2,649,246.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,730,679.00	1,717,645.00	(503,628.76)	1,717,645.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	317,202.00	397,062.00	219,549.94	397,062.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,600,042.00	2,280,485.00	770,476.85	2,280,485.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	520,228.00	619,293.00	231,157.82	619,293.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	15,741.00	26,213.00	4,099.96	26,213.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP); Student Program	4203	8290	51,552.00	118,022.00	40,790.58	118,022.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	11,160,810.00	15,507,809.00	7,021,955.05	15,507,809.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	14,189.19	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,539,944.00	29,339,655.00	11,330,484.20	29,339,655.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,801,410.00	52,655,430.00	18,417,902.11	52,655,430.00	0.00	0.0%
OTHER STATE REVENUE								
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	6,211,476.00	3,580,210.00	516,453.00	3,580,210.00	0.00	0.0%
Prior Years	6500	8319	33,529.00	33,529.00	0.00	33,529.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,240,819.00	3,240,819.00	1,833,542.00	3,240,819.00	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	344,921.00	684,768.00	616,203.00	684,768.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	310,875.00	303,066.00	82,704.75	303,066.00	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	165,997.00	165,997.00	240,331.00	165,997.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	127,438.00	185,605.00	51,417.08	185,605.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,806,048.00	3,532,951.00	(200,735.20)	3,532,951.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,241,103.00	11,726,945.00	3,139,915.63	11,726,945.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	1,766,869.00	1,766,869.48	1,766,869.00	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	28,000.00	28,000.00	16,070.37	28,000.00	0.00	0.0%
All Other Sales		8639	368,000.00	390,103.00	110,896.14	390,103.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	387,286.00	387,649.00	176,500.88	387,649.00	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	5,332,582.00	5,547,149.00	4,855,381.85	5,547,149.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,538,091.00	6,456,111.00	3,444,989.27	6,456,111.00	0.00	0.0%
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	3,231,068.00	3,429,432.00	273,255.89	3,429,432.00	0.00	0.0%
Tuition		8710	3,968,087.00	3,635,560.00	2,127,081.64	3,635,560.00	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	18,363,482.00	19,725,340.00	626,282.94	19,725,340.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,216,596.00	41,366,213.00	13,397,328.46	41,366,213.00	0.00	0.0%
TOTAL, REVENUES			216,253,575.00	234,809,113.00	110,760,975.88	234,809,113.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,299,909.00	31,391,326.00	17,447,792.24	31,391,326.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,689,260.00	9,254,224.00	5,117,333.10	9,254,224.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,747,844.00	11,073,478.00	6,034,467.28	11,073,478.00	0.00	0.0%
Other Certificated Salaries		1900	807,855.00	983,836.00	474,006.48	983,836.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,524,668.00	52,702,864.00	29,073,599.10	52,702,864.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,078,621.00	21,708,044.00	13,010,622.13	21,708,044.00	0.00	0.0%
Classified Support Salaries		2200	10,425,559.00	11,025,863.00	6,241,971.51	11,025,863.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,469,124.00	10,254,534.00	5,774,510.34	10,254,534.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,583,962.00	16,531,969.00	9,045,184.56	16,531,969.00	0.00	0.0%
Other Classified Salaries		2900	1,543,173.00	1,937,029.00	864,241.38	1,937,029.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,100,439.00	61,457,439.00	34,936,529.92	61,457,439.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,550,121.00	8,888,046.00	3,398,545.91	8,888,046.00	0.00	0.0%
PERS		3201-3202	7,728,041.00	8,061,872.00	4,459,040.56	8,061,872.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,048,161.00	5,438,060.00	2,974,414.91	5,438,060.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,733,603.00	21,041,241.00	11,183,244.48	21,041,241.00	0.00	0.0%
Unemployment Insurance		3501-3502	53,603.00	56,530.00	31,181.89	56,530.00	0.00	0.0%
Workers' Compensation		3601-3602	4,178,639.00	4,421,017.00	2,265,087.50	4,421,017.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,264,311.00	2,278,775.00	1,335,107.14	2,278,775.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,831,150.00	2,838,716.00	1,669,022.47	2,838,716.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	68,574.00	59,087.47	68,574.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,387,629.00	53,092,831.00	27,374,732.33	53,092,831.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	214,717.00	193,545.00	27,937.92	193,545.00	0.00	0.0%
Books and Other Reference Materials		4200	207,205.00	268,789.00	63,609.06	268,789.00	0.00	0.0%
Materials and Supplies		4300	5,144,838.00	8,137,375.00	1,248,237.60	8,137,375.00	0.00	0.0%
Noncapitalized Equipment		4400	2,563,192.00	3,013,273.00	461,803.40	3,013,273.00	0.00	0.0%
Food		4700	45,770.00	63,814.00	23,946.42	63,814.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,175,722.00	11,676,796.00	1,825,534.40	11,676,796.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,098,820.00	18,331,690.00	7,090,577.12	18,331,890.00	0.00	0.0%
Travel and Conferences		5200	1,444,125.00	1,966,703.00	656,095.73	1,966,703.00	0.00	0.0%
Dues and Memberships		5300	239,009.00	238,057.00	169,918.74	238,057.00	0.00	0.0%
Insurance		5400-5450	1,370,700.00	1,188,374.00	2,490,441.80	1,188,374.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,084,826.00	2,081,013.00	832,367.97	2,081,013.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,977,632.00	3,249,691.00	932,787.66	3,249,691.00	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	193,751.00	144,932.00	76,120.44	144,932.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,445,546.00	22,116,806.00	5,661,624.51	22,116,806.00	0.00	0.0%
Communications		5900	840,810.00	908,473.00	380,621.26	908,473.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,695,219.00	50,225,739.00	18,290,555.23	50,225,739.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,130,000.00	605,000.00	107,689.35	605,000.00	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	12,384,861.00	13,304,590.00	518,636.90	13,304,590.00	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	1,574,638.00	2,827,718.00	335,744.95	2,827,718.00	0.00	0.0%
Equipment Replacement		6500	590,527.00	733,173.00	110,379.14	733,173.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,680,026.00	17,470,481.00	1,072,450.34	17,470,481.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	510,411.00	510,411.00	0.00	510,411.00	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	317,202.00	397,062.00	60,021.94	397,062.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	1,853,597.00	1,853,597.00	771,487.00	1,853,597.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	291,100.00	291,100.00	135,384.25	291,100.00	0.00	0.0%
Other Debt Service - Principal		7439	690,000.00	690,000.00	0.00	690,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,878,145.00	23,601,216.00	9,766,086.48	23,601,216.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(614,019.00)	(679,979.00)	(123,271.01)	(679,979.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(614,019.00)	(679,979.00)	(123,271.01)	(679,979.00)	0.00	0.0%
TOTAL, EXPENDITURES			245,827,829.00	269,547,387.00	122,216,216.79	269,547,387.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	25,000.00	1,628,783.00	0.00	1,628,783.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	1,628,783.00	0.00	1,628,783.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,569,572.00	1,771,448.00	914,095.19	1,771,448.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	108,166.00	108,166.00	0.00	108,166.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,677,738.00	1,879,614.00	914,095.19	1,879,614.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,652,738.00)	(250,831.00)	(914,095.19)	(250,831.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
5640	Medi-Cal Billing Option	0.26
6230	California Clean Energy Jobs Act	0.40
6500	Special Education	0.13
6510	Special Ed: Early Ed Individuals with Excepti	0.17
7400	Quality Education Investment Act	0.16
8150	Ongoing & Major Maintenance Account (RM,	1,199,697.23
Total. Restricted Balance		<u>1,199,698.35</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	1,729,877.17	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,152,294.00	39,405,026.00	11,952,863.49	39,405,026.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,512,808.00	8,074,475.00	5,695,238.00	8,074,475.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,235,854.00	1,245,180.00	66,576.09	1,245,180.00	0.00	0.0%
5) TOTAL, REVENUES			40,900,956.00	48,724,681.00	19,444,554.75	48,724,681.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,900,956.00	48,724,681.00	17,615,757.00	48,724,681.00	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			40,900,956.00	48,724,681.00	17,615,757.00	48,724,681.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1,828,797.75	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,828,797.75	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.20	0.20		0.20	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)								
			0.20	0.20		0.20		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.20	0.20		0.20		
2) Ending Balance, June 30 (E + F1e)								
			0.20	0.20		0.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.20	0.20		0.20		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	1,729,877.17	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	1,729,877.17	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	27,152,294.00	39,405,026.00	11,952,863.49	39,405,026.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,152,294.00	39,405,026.00	11,952,863.49	39,405,026.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	8500	8311	3,830,396.00	(857,077.00)	1,304,965.00	(857,077.00)	0.00	0.0%
Prior Years	8500	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	8,882,412.00	8,931,552.00	4,390,273.00	8,931,552.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,512,808.00	8,074,475.00	5,695,238.00	8,074,475.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	5,711.09	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	1,235,854.00	1,245,180.00	60,865.00	1,245,180.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,235,854.00	1,245,180.00	66,576.09	1,245,180.00	0.00	0.0%
TOTAL, REVENUES			40,900,956.00	48,724,681.00	19,444,554.75	48,724,681.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	36,034,706.00	48,336,578.00	16,335,346.00	48,336,578.00	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	4,866,250.00	388,103.00	1,280,411.00	388,103.00	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		7289	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,900,956.00	48,724,681.00	17,615,757.00	48,724,681.00	0.00	0.0%
TOTAL, EXPENDITURES			40,900,956.00	48,724,681.00	17,615,757.00	48,724,681.00		

Resource	Description	2016/17 Projected Year Totals
6500	Special Education	0.20
Total, Restricted Balance		<u>0.20</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	769,582.00	771,232.00	303,186.50	771,232.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,477,980.00	7,115,638.00	4,679,745.42	7,115,638.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,500.00	372,271.00	350,085.85	372,271.00	0.00	0.0%
5) TOTAL, REVENUES			5,301,062.00	8,259,141.00	5,333,017.77	8,259,141.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,736,765.00	1,853,249.00	1,042,211.63	1,853,249.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,894,759.00	2,122,308.00	1,183,856.65	2,122,308.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,921,215.00	2,057,287.00	1,124,953.98	2,057,287.00	0.00	0.0%
4) Books and Supplies		4000-4999	119,779.00	278,834.00	41,641.51	278,834.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	682,342.00	3,258,063.00	144,525.50	3,258,063.00	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	515,774.00	588,868.00	81,239.63	588,868.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,870,634.00	10,156,609.00	3,618,428.90	10,156,609.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,569,572.00)	(1,897,468.00)	1,714,588.87	(1,897,468.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,569,572.00	1,771,448.00	914,095.19	1,771,448.00	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			1,569,572.00	1,771,448.00	914,095.19	1,771,448.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(126,020.00)	2,628,684.06	(126,020.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	155,482.05	155,482.05		155,482.05	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)			155,482.05	155,482.05		155,482.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,482.05	155,482.05		155,482.05		
2) Ending Balance, June 30 (E + F1e)			155,482.05	29,462.05		29,462.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	155,482.05	29,462.05		29,462.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	769,582.00	771,232.00	303,186.50	771,232.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			769,582.00	771,232.00	303,186.50	771,232.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	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	4,284,230.00	4,508,413.00	2,636,269.00	4,508,413.00	0.00	0.0%
All Other State Revenue	All Other	8590	193,750.00	2,607,225.00	2,043,476.42	2,607,225.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,477,980.00	7,115,638.00	4,679,745.42	7,115,638.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	530.61	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	47,500.00	47,500.00	29,303.99	47,500.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,000.00	6,000.00	1,480.00	6,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	318,771.00	318,771.25	318,771.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,500.00	372,271.00	350,085.85	372,271.00	0.00	0.0%
TOTAL, REVENUES			5,301,062.00	8,259,141.00	5,333,017.77	8,259,141.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,213,416.00	1,272,546.00	731,644.37	1,272,546.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	486,849.00	499,203.00	282,349.76	499,203.00	0.00	0.0%
Other Certificated Salaries		1900	36,500.00	81,500.00	28,217.50	81,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,736,765.00	1,853,249.00	1,042,211.63	1,853,249.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,216,886.00	1,409,595.00	773,890.78	1,409,595.00	0.00	0.0%
Classified Support Salaries		2200	177,097.00	179,097.00	107,606.74	179,097.00	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	500,776.00	533,616.00	302,359.13	533,616.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,894,759.00	2,122,308.00	1,183,856.65	2,122,308.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	205,636.00	220,114.00	103,149.32	220,114.00	0.00	0.0%
PERS		3201-3202	268,840.00	307,423.00	177,084.58	307,423.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	176,217.00	200,090.00	110,634.44	200,090.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	877,322.00	923,165.00	506,338.41	923,165.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,815.00	1,960.00	1,067.89	1,960.00	0.00	0.0%
Workers' Compensation		3601-3602	180,232.00	191,789.00	98,356.00	191,789.00	0.00	0.0%
OPEB, Allocated		3701-3702	94,631.00	94,539.00	57,032.13	94,539.00	0.00	0.0%
OPEB, Active Employees		3751-3752	118,322.00	118,207.00	71,291.21	118,207.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,921,215.00	2,057,287.00	1,124,953.98	2,057,287.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,373.00	60,733.00	7,162.16	60,733.00	0.00	0.0%
Materials and Supplies		4300	107,906.00	200,957.00	33,402.23	200,957.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	13,644.00	1,077.12	13,644.00	0.00	0.0%
Food		4700	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			119,779.00	278,834.00	41,641.51	278,834.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	1,686,780.00	0.00	1,686,780.00	0.00	0.0%
Travel and Conferences		5200	9,729.00	80,473.00	13,547.42	60,473.00	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	45,983.00	46,983.00	20,829.65	46,983.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	74,365.00	84,365.00	14,150.99	84,365.00	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	175,388.00	218,138.00	79,737.43	218,138.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	353,172.00	1,137,169.00	5,724.94	1,137,169.00	0.00	0.0%
Communications		5900	23,705.00	24,155.00	10,535.07	24,155.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			882,342.00	3,258,063.00	144,525.50	3,258,063.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	515,774.00	586,868.00	81,239.63	586,868.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			515,774.00	586,868.00	81,239.63	586,868.00	0.00	0.0%
TOTAL EXPENDITURES			6,870,634.00	10,156,609.00	3,618,428.90	10,156,609.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	1,569,572.00	1,771,448.00	914,095.19	1,771,448.00	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			1,569,572.00	1,771,448.00	914,095.19	1,771,448.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,569,572.00	1,771,448.00	914,095.19	1,771,448.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	29,461.63
9010	Other Restricted Local	0.42
Total, Restricted Balance		<u>29,462.05</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,343,309.00	1,343,309.00	486,465.16	1,343,309.00	0.00	0.0%
3) Other State Revenue		8300-8599	79,313.00	79,313.00	28,501.28	79,313.00	0.00	0.0%
4) Other Local Revenue		8600-8799	580,213.00	470,728.00	47,913.16	470,728.00	0.00	0.0%
5) TOTAL, REVENUES			2,002,835.00	1,893,350.00	562,879.60	1,893,350.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	702,920.00	735,085.00	388,907.20	735,085.00	0.00	0.0%
3) Employee Benefits		3000-3999	443,180.00	442,092.00	239,986.22	442,092.00	0.00	0.0%
4) Books and Supplies		4000-4999	693,247.00	550,811.00	337,154.47	550,811.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	148,429.00	155,417.00	56,926.70	155,417.00	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	98,245.00	93,111.00	42,031.38	93,111.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,086,001.00	1,976,516.00	1,065,005.97	1,976,516.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(83,166.00)	(83,166.00)	(502,126.37)	(83,166.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	108,166.00	108,166.00	0.00	108,166.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	0.00	25,000.00	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			83,166.00	83,166.00	0.00	83,166.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(502,126.37)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,091.32	25,091.32		25,091.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,091.32	25,091.32		25,091.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,091.32	25,091.32		25,091.32		
2) Ending Balance, June 30 (E + F1e)			25,091.32	25,091.32		25,091.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	25,091.32	25,091.32		25,091.32		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,343,309.00	1,343,309.00	486,465.16	1,343,309.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,343,309.00	1,343,309.00	486,465.16	1,343,309.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	79,313.00	79,313.00	28,501.28	79,313.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			79,313.00	79,313.00	28,501.28	79,313.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	160,309.00	50,824.00	47,375.07	50,824.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	538.09	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	419,904.00	419,904.00	0.00	419,904.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			580,213.00	470,728.00	47,913.16	470,728.00	0.00	0.0%
TOTAL, REVENUES			2,002,835.00	1,893,350.00	562,879.60	1,893,350.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated 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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	541,986.00	567,027.00	296,866.11	567,027.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	94,897.00	98,851.00	56,843.23	98,851.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,037.00	69,207.00	35,197.86	69,207.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			702,920.00	735,085.00	388,907.20	735,085.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	89,150.00	92,922.00	50,897.61	92,922.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	49,108.00	51,185.00	28,746.41	51,185.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	214,659.00	202,809.00	109,001.44	202,809.00	0.00	0.0%
Unemployment Insurance		3501-3502	321.00	335.00	190.62	335.00	0.00	0.0%
Workers' Compensation		3601-3602	33,894.00	38,813.00	18,285.57	38,813.00	0.00	0.0%
OPEB, Allocated		3701-3702	24,898.00	24,898.00	14,607.29	24,898.00	0.00	0.0%
OPEB, Active Employees		3751-3752	31,130.00	31,130.00	16,257.26	31,130.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			443,160.00	442,092.00	239,986.22	442,092.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	67,927.00	36,702.00	18,217.77	36,702.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,492.00	1,488.47	1,492.00	0.00	0.0%
Food		4700	624,320.00	512,617.00	317,448.23	512,617.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			693,247.00	550,811.00	337,154.47	550,811.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,700.00	903.02	2,700.00	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	41,900.00	44,700.00	26,828.50	44,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,797.00	137,669.00	87,494.21	137,669.00	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	(369,239.00)	(363,220.00)	(155,990.58)	(363,220.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	346,882.00	325,129.00	91,139.39	325,129.00	0.00	0.0%
Communications		5900	6,089.00	8,438.00	6,552.16	8,439.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,429.00	155,417.00	56,926.70	155,417.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	98,245.00	93,111.00	42,031.38	93,111.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,245.00	93,111.00	42,031.38	93,111.00	0.00	0.0%
TOTAL, EXPENDITURES			2,085,001.00	1,976,516.00	1,065,005.97	1,976,516.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	108,166.00	108,166.00	0.00	108,166.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			108,166.00	108,166.00	0.00	108,166.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			83,166.00	83,166.00	0.00	83,166.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	25,091.32
Total, Restricted Balance		<u>25,091.32</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF 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	(51,964.00)	(51,964.00)	(51,964.00)	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	846.83	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	(51,964.00)	(51,117.17)	(51,964.00)		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(51,964.00)	(51,117.17)	(51,964.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(51,964.00)	(51,117.17)	(51,964.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	369,325.11	369,325.11	369,325.11	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)				369,325.11	369,325.11	369,325.11		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				369,325.11	369,325.11	369,325.11		
2) Ending Balance, June 30 (E + F1e)				369,325.11	317,361.11	317,361.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Legally Restricted Balance			9740	369,325.11	317,361.11	317,361.11		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	(51,964.00)	(51,964.00)	(51,964.00)	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	(51,964.00)	(51,964.00)	(51,964.00)	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	846.83	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	846.83	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	(51,964.00)	(51,117.17)	(51,964.00)		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
7710	State School Facilities Projects	317,361.11
Total, Restricted Balance		<u>317,361.11</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF 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	8.32	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	8.32	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	8.32	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	8.32	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,175.07	10,175.07		10,175.07	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)			10,175.07	10,175.07		10,175.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,175.07	10,175.07		10,175.07		
2) Ending Balance, June 30 (E + F1e)			10,175.07	10,175.07		10,175.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			10,175.07	10,175.07		10,175.07		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8860	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	8.32	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	8.32	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	8.32	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
9010	Other Restricted Local	10,175.07
Total, Restricted Balance		<u>10,175.07</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF 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	13,188,948.00	13,188,948.00	6,256,175.12	13,188,948.00	0.00	0.0%
5) TOTAL, REVENUES			13,188,948.00	13,188,948.00	6,256,175.12	13,188,948.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	256,254.00	266,933.00	154,639.56	266,933.00	0.00	0.0%
3) Employee Benefits		3000-3999	85,290.00	89,146.00	50,884.73	89,146.00	0.00	0.0%
4) Books and Supplies		4000-4999	49,519.00	48,409.00	21,507.48	48,409.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,458,275.00	8,647,835.00	3,208,677.58	8,647,835.00	0.00	0.0%
6) Depreciation		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, EXPENSES			8,849,338.00	9,052,323.00	3,435,709.35	9,052,323.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,339,610.00	4,136,625.00	2,820,465.77	4,136,625.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,603,783.00	0.00	1,603,783.00	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	(1,603,783.00)	0.00	(1,603,783.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,339,610.00	2,532,842.00	2,820,465.77	2,532,842.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,663,018.09	6,663,018.09		6,663,018.09	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)			6,663,018.09	6,663,018.09		6,663,018.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,663,018.09	6,663,018.09		6,663,018.09		
2) Ending Net Position, June 30 (E + F1e)			11,002,628.09	9,195,860.09		9,195,860.09		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	11,002,628.09	9,195,860.09		9,195,860.09		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	207,497.00	207,497.00	81,049.75	207,497.00	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								
In-District Premiums/Contributions		8674	12,694,829.00	12,694,829.00	6,061,500.72	12,694,829.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	286,622.00	286,622.00	113,624.65	286,622.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,188,948.00	13,188,948.00	6,256,175.12	13,188,948.00	0.00	0.0%
TOTAL, REVENUES			13,188,948.00	13,188,948.00	6,256,175.12	13,188,948.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	187,803.00	195,629.00	113,320.28	195,629.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	68,451.00	71,304.00	41,319.28	71,304.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			256,254.00	266,933.00	154,639.56	266,933.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	35,588.00	37,071.00	21,476.33	37,071.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,639.00	20,376.00	10,775.12	20,376.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,718.00	19,187.00	11,006.87	19,187.00	0.00	0.0%
Unemployment Insurance		3501-3502	129.00	135.00	76.96	135.00	0.00	0.0%
Workers' Compensation		3601-3602	3,877.00	4,038.00	2,322.51	4,038.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,705.00	3,705.00	2,323.07	3,705.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,634.00	4,634.00	2,903.87	4,634.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			85,290.00	89,146.00	50,884.73	89,146.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	49,519.00	48,409.00	21,507.48	48,409.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,519.00	48,409.00	21,507.48	48,409.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,501.00	2,501.00	227.81	2,501.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	4,829,950.00	4,819,460.00	1,775,275.33	4,819,460.00	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 - Interfund		5750	100.00	150.00	132.71	150.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,825,244.00	3,825,244.00	1,432,761.73	3,825,244.00	0.00	0.0%
Communications		5900	480.00	480.00	280.00	480.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,458,275.00	8,647,835.00	3,208,677.58	8,647,835.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			8,849,338.00	9,052,323.00	3,435,709.35	9,052,323.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	1,603,783.00	0.00	1,603,783.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,603,783.00	0.00	1,603,783.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	(1,603,783.00)	0.00	(1,603,783.00)		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Net Position	<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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	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, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	158.24	164.01	113.21	113.21	(50.80)	-31%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	120.18	105.19	76.98	76.98	(28.21)	-27%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	278.42	269.20	190.19	190.19	(79.01)	-29%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1,146.80	1,146.80	1,146.80	1,146.80	0.00	0%
c. Special Education-NPS/LCI	49.05	49.05	49.05	49.05	0.00	0%
d. Special Education Extended Year	108.98	108.98	108.98	108.98	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,304.83	1,304.83	1,304.83	1,304.83	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,583.25	1,574.03	1,495.02	1,495.02	(79.01)	-5%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	265,723.78	265,723.78	265,723.78	265,723.78	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	36.00	36.00	36.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	36.00	36.00	36.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	90.00	90.00	90.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	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, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	90.00	90.00	90.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	126.00	126.00	126.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	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, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	126.00	126.00	126.00	0.00	0%

Object	Beginning Balances (Ref Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
		July	August	September	October	November	December	January	February				
A. BEGINNING CASH													
8010-8019	83,693,628.09	68,022,737.06	59,638,591.59	54,309,402.46	55,001,115.34	72,604,599.01	73,862,612.96						
B. RECEIPTS													
LCFF/Revenue Limit Sources													
Principal Apportionment	258,435.00	479,104.00	465,183.00	479,104.00	465,183.00	465,183.00	568,044.15						
Property Taxes	565,985.99	383,266.11	1,160.18	1,242,489.44	16,288,829.12	34,051,295.56	19,860,980.28						
Miscellaneous Funds	0.00	0.00	0.00	(2,429,871.00)	0.00	(11,028,932.00)	(17,257,777.55)						
Federal Revenue	(550,577.74)	(490,547.59)	8,929,644.12	1,976,745.58	2,888,368.87	4,944,105.25	720,162.62						
Other State Revenue	(223,951.88)	254,672.06	384,545.00	422,181.00	1,084,312.31	550,738.73	667,418.41						
Other Local Revenue	(131,263.19)	4,502,081.55	1,429,173.08	1,168,827.20	1,168,989.91	1,822,936.82	3,436,568.81						
Interfund Transfers In	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						
TOTAL RECEIPTS	(81,371.62)	4,907,907.13	11,223,626.38	12,845,554.22	21,895,693.21	41,848,181.36	18,121,401.12						
C. DISBURSEMENTS													
Certificated Salaries	2,986,503.41	4,626,630.03	4,274,500.38	4,191,404.62	4,306,637.05	4,447,331.07	4,240,592.54						
Classified Salaries	4,846,455.06	4,965,061.44	4,967,476.73	5,039,060.22	5,102,794.32	4,984,253.66	5,031,398.49						
Employee Benefits	3,353,600.74	3,921,987.75	3,967,072.99	4,020,871.15	4,044,930.65	4,027,499.72	4,038,769.33						
Books and Supplies	19,286.06	277,075.27	315,412.78	401,909.67	293,609.71	275,964.52	242,276.39						
Services	2,175,592.45	3,300,035.85	3,603,049.50	1,710,312.18	2,394,271.61	2,159,630.75	2,948,662.89						
Capital Outlay	10,337.19	220,734.63	80,031.96	117,267.24	238,582.11	71,375.44	334,121.77						
Other Outgo	473,715.00	(606,191.67)	(19,896.94)	635,254.37	19,912.22	8,792,044.90	347,977.59						
Interfund Transfers Out	0.00	0.00	0.00	491,580.04	0.00	300,205.45	122,308.70						
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
TOTAL DISBURSEMENTS	13,865,488.91	16,705,333.30	17,187,647.40	16,607,689.49	16,400,737.67	25,057,306.51	17,306,107.70						
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not in Treasury	25,000.00	(5,751.54)	315,694.20	(16,855.78)	(6,510.13)	(184,395.33)	206,988.73						
Accounts Receivable	9,996,873.07	3,194,403.69	270,225.74	(1,371,175.37)	(25,750.49)	33,997.69	90,253.97						
Due From Other Funds	60,286,121.40	0.00	(83,000.00)	60,188,443.83	0.00	(225,000.00)	0.00						
Stores	269,303.42	(13,395.62)	17,418.18	(39,379.26)	26,061.99	20,415.98	19,385.88						
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
SUBTOTAL	70,577,297.89	3,175,256.53	3,804,332.13	58,761,033.42	(6,198.63)	(354,981.66)	316,608.58						
Liabilities and Deferred Inflows													
Accounts Payable	(7,982,707.91)	4,576,065.79	454,423.52	408,428.70	(3,382.42)	(6,772.60)	6,633.65						
Due To Other Funds	(60,374,885.43)	0.00	0.00	60,374,885.43	0.00	0.00	0.00						
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Unearned Revenues	(2,020,762.76)	101,635.92	142,561.06	0.00	0.00	0.00	0.00						
Deferred Inflows of Resources	(70,378,356.10)	4,676,701.71	596,984.58	60,783,314.13	(3,382.42)	(6,772.60)	6,633.65						
Nonoperating	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Suspense Clearing	0.00	(222,584.12)	706,205.85	1,805,031.01	178,958.52	160,817.88	132,745.60						
TOTAL BALANCE SHEET ITEMS	140,955,653.99	(1,724,029.30)	634,831.89	(217,249.70)	176,142.31	(187,391.18)	442,720.53						
E. NET INCREASE/DECREASE (B - C + D)	(15,670,891.03)	(8,384,145.47)	(5,329,189.13)	(3,979,364.97)	5,671,087.85	16,603,483.67	1,288,013.95						
F. ENDING CASH (A + E)	68,022,737.06	59,638,591.59	54,309,402.46	50,330,017.49	55,001,115.34	72,604,599.01	73,862,612.96						
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS													

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	69,382,337.67	75,160,764.54	72,572,955.65	57,254,666.90				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	5,208,404.84	(4,042,554.23)	568,044.15	579,885.07			5,752,450.98	5,752,451.00
Property Taxes	16,139,989.87	19,079,603.03	709,012.39	46,261,066.73			188,443,991.00	188,443,991.00
Miscellaneous Funds	677,379.32	973,732.77	(900,606.59)	(35,169,841.94)			(65,135,916.99)	(65,135,917.00)
Federal Revenue	4,161,658.18	3,296,289.68	3,668,570.71	14,462,255.25			52,655,430.00	52,655,430.00
Other State Revenue	522,740.63	861,686.62	489,323.42	6,275,274.56			11,726,945.00	11,726,945.00
Other Local Revenue	3,079,984.60	4,671,853.45	5,753,849.96	9,438,566.86			41,366,213.00	41,366,213.00
Interfund Transfers In	0.00	762,793.11	0.00	845,989.89			1,628,783.00	1,628,783.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS	29,790,157.44	25,623,404.44	10,288,194.04	42,653,196.42	0.00	0.00	236,437,896.00	236,437,896.00
C. DISBURSEMENTS								
Certificated Salaries	4,696,772.50	4,677,568.40	4,680,311.84	4,929,965.06			52,702,864.00	52,702,864.00
Classified Salaries	5,190,780.34	5,256,565.73	5,265,963.64	5,732,726.63			61,457,439.01	61,457,439.00
Employee Benefits	4,280,009.02	4,290,878.89	4,285,443.96	8,641,542.03			53,092,831.00	53,092,831.00
Books and Supplies	1,383,557.49	1,349,787.22	1,925,928.39	4,159,437.27			11,676,796.18	11,676,796.00
Services	5,650,921.34	6,857,188.21	4,525,939.30	9,442,045.78			50,225,739.00	50,225,739.00
Capital Outlay	2,923,711.45	(1,442,852.96)	5,813,488.39	8,391,079.01			17,470,481.00	17,470,481.00
Other Outgo	257,212.82	6,882,345.37	110,342.78	5,018,693.91			22,921,237.01	22,921,237.00
Interfund Transfers Out	144,351.32	128,281.14	7,007.35	560,120.50			1,879,614.00	1,879,614.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	24,827,316.28	27,999,762.00	26,614,426.65	46,875,610.19	0.00	0.00	271,427,001.20	271,427,001.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	(14,369.77)	(15,999.48)	19,542.05	46,463.71			25,000.00	
Accounts Receivable	386,986.47	(87,554.84)	14,362.40	(6,942,317.67)			24,999.76	
Due From Other Funds	(33,333.33)	0.00	0.00	(18,654,246.96)			40,902,707.78	
Stores	(14,429.53)	24,966.94	13,929.54	6,101.05			69,336.30	
Prepaid Expenditures	(333.33)	0.00	0.00	(226.20)			(892.86)	
Other Current Assets	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	324,520.51	(78,587.38)	47,833.99	(25,544,225.07)			41,021,150.98	
SUBTOTAL	(5,083.37)	148,355.83	(5,083.37)	(7,063,423.35)			517,936.93	
Liabilities and Deferred Inflows								
Accounts Payable	0.00	0.00	0.00	(40,919,961.43)			19,454,924.00	
Due To Other Funds	0.00	0.00	0.00	0.00			0.00	
Current Loans	3,460.58	0.00	3,460.58	(2,755,139.22)			(737,837.03)	
Unearned Revenues	(1,622.79)	148,355.83	(1,622.79)	(50,738,524.00)			0.00	
Deferred Inflows of Resources	189,442.41	15,491.88	958,487.08	(3,461,242.74)			4,314,658.35	
Nonoperating	5,778,428.87	(2,587,608.89)	(15,318,288.75)	17,550,641.42			(8,888,319.77)	
SUBTOTAL	5,778,428.87	(2,587,608.89)	(15,318,288.75)	17,550,641.42			(34,989,105.00)	
Suspense Clearing	75,160,764.54	72,572,955.65	57,254,666.90	74,805,308.32			74,805,308.32	
TOTAL BALANCE SHEET ITEMS								
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)								
G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS								

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,941,910.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 148,032,449.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.44%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	16,358,947.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,724,233.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	929,311.24
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	23,012,491.24
9. Carry-Forward Adjustment (Part IV, Line F)	2,118,193.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,130,684.27

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	88,121,103.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	36,389,270.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,043,015.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,556,891.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	28,882.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,527,800.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,651,746.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,471,213.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,194,038.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	466,213.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,882,961.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,883,405.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	194,216,537.76

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
 (For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B18)

11.85%

D. Preliminary Proposed Indirect Cost Rate
 (For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B18)

12.94%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>23,012,491.24</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>158,774.48</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.84%) times Part III, Line B18); zero if negative	<u>2,118,193.03</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.84%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.85%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,118,193.03</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,118,193.03</u>

Approved indirect cost rate: 10.84%
 Highest rate used in any program: 10.85%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	213,024.00	20,748.00	9.74%
01	3010	2,057,458.00	223,027.00	10.84%
01	3020	325,481.00	35,282.00	10.84%
01	3025	558,727.00	60,566.00	10.84%
01	3060	5,659,131.00	452,731.00	8.00%
01	3310	2,180,754.00	185,363.00	8.50%
01	3315	95,710.00	8,135.00	8.50%
01	3316	22,555.00	2,445.00	10.84%
01	3320	199,789.00	16,982.00	8.50%
01	3327	13,108.00	1,109.00	8.46%
01	3345	803.00	68.00	8.47%
01	3385	710,538.00	77,022.00	10.84%
01	3395	2,900.00	314.00	10.83%
01	3410	216,579.00	23,477.00	10.84%
01	4035	23,649.00	2,564.00	10.84%
01	4203	116,248.00	2,325.00	2.00%
01	4204	239,274.00	25,936.00	10.84%
01	5210	19,474,101.00	1,649,482.00	8.47%
01	5630	230,824.00	25,021.00	10.84%
01	5640	3,036,127.00	329,332.00	10.85%
01	5810	457,481.00	48,251.00	10.55%
01	6230	104,550.00	11,333.00	10.84%
01	6264	498,682.00	54,057.00	10.84%
01	6387	156,304.00	16,943.00	10.84%
01	6500	85,732,570.00	7,323,169.00	8.54%
01	6510	3,074,077.00	261,296.00	8.50%
01	6512	34,890.00	2,967.00	8.50%
01	6520	126,057.00	13,665.00	10.84%
01	6680	155,274.00	16,831.00	10.84%
01	6690	12,180.00	1,320.00	10.84%
01	7366	748,178.00	81,103.00	10.84%
01	7400	21,405.00	2,320.00	10.84%
01	8150	1,632,625.00	174,093.00	10.66%
01	9010	11,861,042.00	918,490.00	7.74%
12	5025	105,605.00	8,448.00	8.00%
12	5035	597,092.00	47,767.00	8.00%
12	5055	52,451.00	4,196.00	8.00%
12	5810	1,446,610.00	122,962.00	8.50%
12	6045	530.00	42.00	7.92%
12	6052	9,259.00	741.00	8.00%
12	6105	4,174,456.00	333,957.00	8.00%
12	6126	801,432.00	64,114.00	8.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	9010	695,526.00	4,641.00	0.67%
13	5310	669,284.00	33,086.00	4.94%
13	5320	1,182,157.00	58,438.00	4.94%
13	5340	31,964.00	1,587.00	4.96%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		265,723.78	0.00%	265,723.78	0.00%	265,723.78
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	59,177,717.00	0.33%	59,375,374.00	0.47%	59,655,682.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,014,040.00	-30.95%	700,162.00	0.56%	704,092.00
4. Other Local Revenues	8600-8799	9,522,182.00	-3.36%	9,202,586.00	3.23%	9,499,477.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,628,783.00	-100.00%	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	(3,730,006.00)	-24.19%	(2,827,895.00)	9.36%	(3,092,446.00)
6. Total (Sum lines A1 thru A5c)		67,612,716.00	-1.72%	66,450,227.00	0.48%	66,766,805.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,977,013.00		9,408,775.00
b. Step & Column Adjustment				87,441.00		102,235.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(655,679.00)		(457,906.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,977,013.00	-5.70%	9,408,775.00	-3.78%	9,053,104.00
2. Classified Salaries						
a. Base Salaries				24,496,080.00		24,939,409.00
b. Step & Column Adjustment				188,961.00		192,085.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				254,368.00		437,006.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,496,080.00	1.81%	24,939,409.00	2.52%	25,568,500.00
3. Employee Benefits	3000-3999	13,576,237.00	-0.98%	13,442,716.00	1.22%	13,607,366.00
4. Books and Supplies	4000-4999	3,528,971.00	-31.81%	2,406,343.00	-2.25%	2,352,315.00
5. Services and Other Operating Expenditures	5000-5999	16,755,722.00	-24.69%	12,618,953.00	1.67%	12,829,401.00
6. Capital Outlay	6000-6999	13,747,849.00	-88.90%	1,525,521.00	0.00%	1,525,521.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,294,075.00	11.19%	22,564,809.00	-11.40%	19,992,910.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,726,998.00)	-0.58%	(12,652,735.00)	-1.88%	(12,414,502.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	273,801.00	355.50%	1,247,157.00	24.00%	1,546,430.00
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)		89,922,750.00	-16.04%	75,500,948.00	-1.91%	74,061,045.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(22,310,034.00)		(9,050,721.00)		(7,294,240.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		70,013,801.08		47,703,767.08		38,653,046.08
2. Ending Fund Balance (Sum lines C and D1)		47,703,767.08		38,653,046.08		31,358,806.08
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	241,105.00		241,105.00		241,105.00
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	26,799,504.00		20,153,303.00		19,753,303.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,857,080.00		9,860,378.00		9,991,524.00
2. Unassigned/Unappropriated	9790	9,806,078.08		8,398,260.08		1,372,874.08
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		47,703,767.08		38,653,046.08		31,358,806.08

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,857,080.00		9,860,378.00		9,991,524.00
c. Unassigned/Unappropriated	9790	9,806,078.08		8,398,260.08		1,372,874.08
(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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		20,663,158.08		18,258,638.08		11,364,398.08

F. ASSUMPTIONS

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

Line B1d - In 2017-18, 4% of negotiated salary increase in the amount of \$150K, staffing adjustment in the amount of -\$668K, and back-out of carryover fund in the amount -\$137K are included. In 2018-19 3% of negotiated salary increase in the amount of \$117K, and staffing adjustment in the amount of -\$574.9K are included.
 Line B2d - In 2017-18, 4% of negotiated salary increase in the amount of \$509K, staffing adjustment in the amount of -\$241K, and back-out of carryover fund in the amount -\$14K are included. In 2018-19 3% of negotiated salary increase in the amount of \$395K, and staffing adjustment in the amount of \$42K are included.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,882,808.00	0.07%	69,931,860.00	0.00%	69,931,860.00
2. Federal Revenues	8100-8299	52,655,430.00	-15.09%	44,711,594.00	-0.22%	44,614,624.00
3. Other State Revenues	8300-8599	10,712,905.00	118.20%	23,375,918.00	18.49%	27,698,591.00
4. Other Local Revenues	8600-8799	31,844,031.00	-2.06%	31,186,573.00	0.63%	31,382,422.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	3,730,006.00	-24.19%	2,827,895.00	9.36%	3,092,446.00
6. Total (Sum lines A1 thru A5c)		168,825,180.00	1.90%	172,033,840.00	2.72%	176,719,943.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,725,851.00		45,093,530.00
b. Step & Column Adjustment				449,066.00		489,274.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,918,613.00		1,070,862.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,725,851.00	5.54%	45,093,530.00	3.46%	46,653,666.00
2. Classified Salaries						
a. Base Salaries				36,961,359.00		39,076,959.00
b. Step & Column Adjustment				390,605.00		417,653.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,724,995.00		945,471.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,961,359.00	5.72%	39,076,959.00	3.49%	40,440,083.00
3. Employee Benefits	3000-3999	39,516,594.00	10.50%	43,667,505.00	3.13%	45,032,846.00
4. Books and Supplies	4000-4999	8,147,825.00	-6.53%	7,615,372.00	-49.98%	3,809,379.00
5. Services and Other Operating Expenditures	5000-5999	33,470,017.00	-40.20%	20,013,729.00	18.66%	23,747,570.00
6. Capital Outlay	6000-6999	3,722,632.00	-98.09%	71,009.00	280.73%	270,356.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,307,141.00	-45.50%	1,802,302.00	-41.04%	1,062,695.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,047,019.00	-0.57%	11,978,380.00	8.70%	13,020,741.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,605,813.00	5.23%	1,689,724.00	0.00%	1,689,724.00
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)		181,504,251.00	-5.78%	171,008,510.00	2.76%	175,727,060.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(12,679,071.00)		1,025,330.00		992,883.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,878,768.80		1,199,697.80		2,225,027.80
2. Ending Fund Balance (Sum lines C and D1)		1,199,697.80		2,225,027.80		3,217,910.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,199,698.35		2,225,028.00		3,217,911.00
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	(0.55)		(0.20)		(0.20)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,199,697.80		2,225,027.80		3,217,910.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1 County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

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

Line B1d - In 2017-18, 4% of negotiated salary increase in the amount of \$1.6M, staffing adjustment in the amount of \$772K, and the back-out of carryover in the amount of -\$454K are included. In 2018-19, 3% of negotiated salary increase in the amount of \$1M is included.

Line B2d - In 2017-18, 4% of negotiated salary increase in the amount of \$1.6M, staffing adjustment in the amount of \$643K, and the back-out of carryover in the amount of -\$519K are included. In 2018-19, 3% of negotiated salary increase in the amount of \$945K is included.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		265,723.78	0.00%	265,723.78	0.00%	265,723.78
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	129,060,525.00	0.19%	129,307,234.00	0.22%	129,587,542.00
2. Federal Revenues	8100-8299	52,655,430.00	-15.09%	44,711,594.00	-0.22%	44,614,624.00
3. Other State Revenues	8300-8599	11,726,945.00	105.31%	24,076,080.00	17.97%	28,402,683.00
4. Other Local Revenues	8600-8799	41,366,213.00	-2.36%	40,389,159.00	1.22%	40,881,899.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,628,783.00	-100.00%	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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		236,437,896.00	0.87%	238,484,067.00	2.10%	243,486,748.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				52,702,864.00		54,502,305.00
b. Step & Column Adjustment				536,507.00		591,509.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,262,934.00		612,956.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,702,864.00	3.41%	54,502,305.00	2.21%	55,706,770.00
2. Classified Salaries						
a. Base Salaries				61,457,439.00		64,016,368.00
b. Step & Column Adjustment				579,566.00		609,738.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,979,363.00		1,382,477.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	61,457,439.00	4.16%	64,016,368.00	3.11%	66,008,583.00
3. Employee Benefits	3000-3999	53,092,831.00	7.57%	57,110,221.00	2.68%	58,640,212.00
4. Books and Supplies	4000-4999	11,676,796.00	-14.17%	10,021,715.00	-38.52%	6,161,694.00
5. Services and Other Operating Expenditures	5000-5999	50,225,739.00	-35.03%	32,632,682.00	12.09%	36,576,971.00
6. Capital Outlay	6000-6999	17,470,481.00	-90.86%	1,596,530.00	12.49%	1,795,877.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,601,216.00	3.25%	24,367,111.00	-13.59%	21,055,605.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(679,979.00)	-0.83%	(674,355.00)	-189.90%	606,239.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,879,614.00	56.25%	2,936,881.00	10.19%	3,236,154.00
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)		271,427,001.00	-9.18%	246,509,458.00	1.33%	249,788,105.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(34,989,105.00)		(8,025,391.00)		(6,301,357.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		83,892,569.88		48,903,464.88		40,878,073.88
2. Ending Fund Balance (Sum lines C and D1)						
		48,903,464.88		40,878,073.88		34,576,716.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	241,105.00		241,105.00		241,105.00
b. Restricted	9740	1,199,698.35		2,225,028.00		3,217,911.00
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	26,799,504.00		20,153,303.00		19,753,303.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,857,080.00		9,860,378.00		9,991,524.00
2. Unassigned/Unappropriated	9790	9,806,077.53		8,398,259.88		1,372,873.88
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,903,464.88		40,878,073.88		34,576,716.88

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,857,080.00		9,860,378.00		9,991,524.00
c. Unassigned/Unappropriated	9790	9,806,078.08		8,398,260.08		1,372,874.08
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.55)		(0.20)		(0.20)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		20,663,157.53		18,258,637.88		11,364,397.88
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.61%		7.41%		4.55%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		48,724,681.00		48,724,681.00		48,724,681.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		271,427,001.00		246,509,458.00		249,788,105.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		271,427,001.00		246,509,458.00		249,788,105.00
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)						
		271,427,001.00		246,509,458.00		249,788,105.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)						
		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		5,428,540.02		4,930,189.16		4,995,762.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)						
		1,980,000.00		1,980,000.00		1,980,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		5,428,540.02		4,930,189.16		4,995,762.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	271,427,001.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,882,641.00
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	8000-6999	12,985,061.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	981,100.00
4. Other Transfers Out	All	9200	7200-7299	21,412,010.00
5. Interfund Transfers Out	All	9300	7600-7629	310,042.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,681,625.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,635,560.00
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)				47,005,398.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		83,166.00
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)				169,622,128.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		316.19
B. Expenditures per ADA (Line I.E divided by Line II.A)		536,456.33
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
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.)	137,976,634.70	489,608.72
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)	137,976,634.70	489,608.72
B. Required effort (Line A.2 times 90%)	124,178,971.23	440,647.85
C. Current year expenditures (Line I.E and Line II.B)	169,622,128.00	536,456.33
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 NCLB covered programs in FY 2018-19 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.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Second Interim
2016-17 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	144,932.00	0.00	0.00	(679,979.00)				
Other Sources/Uses Detail					1,628,783.00	1,879,614.00		
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	218,138.00	0.00	586,868.00	0.00				
Other Sources/Uses Detail					1,771,448.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(363,220.00)	93,111.00	0.00				
Other Sources/Uses Detail					108,166.00	25,000.00		
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	0.00		
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	0.00		
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					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
 2016-17 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	150.00	0.00						
Other Sources/Uses Detail					0.00	1,603,783.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	363,220.00	(363,220.00)	679,979.00	(679,979.00)	3,508,397.00	3,508,397.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d, C2d, C6d)				
Current Year (2016-17)	305.20	226.19	-25.9%	Not Met
1st Subsequent Year (2017-18)	315.28	234.67	-25.6%	Not Met
2nd Subsequent Year (2018-19)	323.92	243.31	-24.9%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2016-17)	1,304.83	1,304.83	0.0%	Met
1st Subsequent Year (2017-18)	1,304.83	1,304.83	0.0%	Met
2nd Subsequent Year (2018-19)	1,304.83	1,304.83	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2016-17)	265,723.78	265,723.78	0.0%	Met
1st Subsequent Year (2017-18)	265,723.78	265,723.78	0.0%	Met
2nd Subsequent Year (2018-19)	265,723.78	265,723.78	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1, C3f, C5, C7f)				
Current Year (2016-17)	90.00	90.00	0.0%	Met
1st Subsequent Year (2017-18)	115.20	115.20	0.0%	Met
2nd Subsequent Year (2018-19)	136.80	136.80	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation: (required if NOT met) County and Charter School Alt Ed Grant ADA went down from 1st interim because the projected ADA has gone down due to lower than expected enrollment.

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2016-17)	177,518,681.00		
1st Subsequent Year (2017-18)	177,534,099.00	191,956,956.00	8.1%	Not Met
2nd Subsequent Year (2018-19)	177,540,147.00	192,144,944.00	8.2%	Not Met

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

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

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

Explanation:
 (required if NOT met)

Projected Property Tax revenues have increased approximately \$16.6M from 1st Interim.

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range:

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2016-17)	167,780,144.00	167,253,134.00	-0.3%	Met
1st Subsequent Year (2017-18)	176,330,146.00	175,628,894.00	-0.4%	Met
2nd Subsequent Year (2018-19)	183,962,050.00	180,355,565.00	-2.0%	Met

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

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

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

Explanation;
 (required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2016-17)	48,959,679.00	52,655,430.00	7.5%	Yes
1st Subsequent Year (2017-18)	42,785,324.00	44,711,594.00	4.5%	No
2nd Subsequent Year (2018-19)	42,297,066.00	44,614,624.00	5.5%	Yes

Explanation:
(required if Yes)

Change is mainly due to increase in Head Start Federal funding in the amount of \$3.6M

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	11,680,621.00	11,726,945.00	0.4%	No
1st Subsequent Year (2017-18)	23,376,166.00	24,076,080.00	3.0%	No
2nd Subsequent Year (2018-19)	27,519,649.00	28,402,683.00	3.2%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	38,963,001.00	41,366,213.00	6.2%	Yes
1st Subsequent Year (2017-18)	40,467,717.00	40,389,159.00	-0.2%	No
2nd Subsequent Year (2018-19)	41,154,982.00	40,881,899.00	-0.7%	No

Explanation:
(required if Yes)

Change is mainly due to increase in Community Redevelopment Funds in the amount of \$1.76M

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	11,253,806.00	11,676,796.00	3.8%	No
1st Subsequent Year (2017-18)	6,269,083.00	10,021,715.00	59.9%	Yes
2nd Subsequent Year (2018-19)	6,213,531.00	6,161,694.00	-0.8%	No

Explanation:
(required if Yes)

Change is mainly due to expenditures being reclassified from other expenditure object codes into Books and Supplies.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	48,564,948.00	50,225,739.00	3.4%	No
1st Subsequent Year (2017-18)	35,996,444.00	32,632,682.00	-9.3%	Yes
2nd Subsequent Year (2018-19)	35,776,930.00	36,576,971.00	2.2%	No

Explanation:
(required if Yes)

Change is mainly due to expenditures being reclassified to other expenditure object codes out of Services and Other Operating Expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2016-17)	99,803,301.00	105,748,588.00	6.2%	Not Met
1st Subsequent Year (2017-18)	106,629,207.00	109,176,833.00	2.4%	Met
2nd Subsequent Year (2018-19)	110,971,697.00	113,899,206.00	2.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2016-17)	59,818,754.00	61,902,535.00	3.5%	Met
1st Subsequent Year (2017-18)	42,265,527.00	42,654,397.00	0.9%	Met
2nd Subsequent Year (2018-19)	41,990,461.00	42,738,665.00	1.8%	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 first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating 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)	Change is mainly due to increase in Head Start Federal funding in the amount of \$3.6M
Explanation: Other State Revenue (linked from 4A if NOT met)	
Explanation: Other Local Revenue (linked from 4A if NOT met)	Change is mainly due to increase in Community Redevelopment Funds in the amount of \$1.76M

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

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

5. CRITERION: Facilities Maintenance

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

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

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

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for the current year or the amount that the county office deposited into the account for the 2014-15 fiscal year. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	477,987.00	477,987.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		477,987.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	7.6%	7.4%	4.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.5%	2.5%	1.5%

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

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

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

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	48,724,681.00	48,724,681.00	48,724,681.00

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 (2016-17)	(22,310,034.00)	89,922,750.00	24.8%	Not Met
1st Subsequent Year (2017-18)	(9,050,721.00)	75,500,948.00	12.0%	Not Met
2nd Subsequent Year (2018-19)	(7,294,240.00)	74,061,045.00	9.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

\$13.9M of one-time facilities project is budgeted from fund balance. Other items contributing to the negative amount is the carryover of the program funds from prior year in the amount of approximately \$11.9M. And the negative amount is reduced by approximately (\$3.5M) increase in excess property tax which will be returned in next fiscal year.

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 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2016-17)	48,903,464.88	Met
1st Subsequent Year (2017-18)	40,878,073.88	Met
2nd Subsequent Year (2018-19)	34,576,716.88	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 (2016-17)	74,805,308.32	Met

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

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

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

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$66,000 (greater of)	0	to \$5,865,999
4% or \$293,000 (greater of)	\$5,866,000	to \$14,662,999
3% or \$587,000 (greater of)	\$14,663,000	to \$65,989,000
2% or \$1,980,000 (greater of)	\$65,989,001	and over

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	271,427,001	246,509,458	249,788,105
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	271,427,001.00	246,509,458.00	249,788,105.00
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)	271,427,001.00	246,509,458.00	249,788,105.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,428,540.02	4,930,189.16	4,995,762.10
6. Reserve Standard - by Amount (From percentage level chart above)	1,980,000.00	1,980,000.00	1,980,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	5,428,540.02	4,930,189.16	4,995,762.10

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,857,080.00	9,860,378.00	9,991,524.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,806,078.08	8,398,260.08	1,372,874.08
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)	(0.55)	(0.20)	(0.20)
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)	0.00	0.00	0.00
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)	20,663,157.53	18,258,637.88	11,364,397.88
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	7.81%	7.41%	4.55%
County Office's Reserve Standard (Section 8A, Line 7):	5,428,540.02	4,930,189.16	4,995,762.10
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(4,066,384.00)	(4,429,340.00)	8.9%	362,956.00	Not Met
1st Subsequent Year (2017-18)	(3,676,104.00)	(3,509,896.00)	-4.5%	(166,208.00)	Met
2nd Subsequent Year (2018-19)	(5,449,342.00)	(3,959,824.00)	-27.3%	(1,489,518.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2016-17)	1,628,783.00	1,628,783.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2016-17)	1,879,614.00	1,879,614.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	2,965,926.00	2,936,881.00	-1.0%	(29,045.00)	Met
2nd Subsequent Year (2018-19)	3,234,849.00	3,236,154.00	0.0%	1,305.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Current Year (2016-17): Contributions from CSSF to HiSet/GED Program increased by \$11,661 to cover decrease in HiSet revenue. Alternative Ed decreased in contributions of \$82,810 to Special Ed. One-time funding contribution from CSSF to Technology and Support Service decreased in the amount of \$434,105. (11,661 + 434,105) - 82,810 = \$362,956. 2018-19: Contributions from CSSF Unrestricted Fund to: (1) Head Start reduced by \$1.82M (2) to Environmental Ed increased by \$500K (3) Migrant Ed reduced by \$131K

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	9	County School Service Fund		6,380,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2015/16 Form Debt		5,611,546
Other Long-term Commitments (do not include OPEB):				
TOTAL:				11,991,546

Type of Commitment (continued):	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	914,809	981,000	975,400	979,250
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	914,809	981,000	975,400	979,250
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in annual payments will come from LCFF.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
- b. OPEB unfunded actuarial accrued liability (UAAL)
- c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

First Interim (Form 01CSI, Item S7A)	Second Interim
57,613,694.00	57,613,694.00
57,613,694.00	57,613,694.00
Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
- Current Year (2016-17)
- 1st Subsequent Year (2017-18)
- 2nd Subsequent Year (2018-19)
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
- Current Year (2016-17)
- 1st Subsequent Year (2017-18)
- 2nd Subsequent Year (2018-19)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- Current Year (2016-17)
- 1st Subsequent Year (2017-18)
- 2nd Subsequent Year (2018-19)
- d. Number of retirees receiving OPEB benefits
- Current Year (2016-17)
- 1st Subsequent Year (2017-18)
- 2nd Subsequent Year (2018-19)

First Interim (Form 01CSI, Item S7A)	Second Interim
5,435,217.00	5,435,217.00
5,940,327.00	5,221,104.00
6,501,923.00	5,650,384.00
5,400,606.00	5,394,604.00
5,940,327.00	5,221,104.00
6,501,923.00	5,650,384.00
1,162,191.00	1,365,176.00
1,309,951.00	1,103,770.00
1,420,742.00	1,223,290.00
85	85
85	73
85	73

4. Comments:

A new OPEB actuarial report as of July 1, 2016 is used for 2017-18 and 2018-19 projection. 2016-17 OPEB amount will be adjusted during year-end closing.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	12,222,000	12,222,000
b.	0	0

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	7,687,147	7,687,147
	7,687,147	7,687,147
	7,687,147	7,687,147
b.	7,687,147	7,687,147
	7,687,147	7,687,147
	7,687,147	7,687,147

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	426.7	430.3	420.6	411.6

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

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

Negotiations Settled Since First Interim Projections

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

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

4. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
6. Amount included for any tentative salary schedule increases			

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

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

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first Interim projections?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	945.6	956.5	945.3	942.8

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim			
Are any new costs negotiated since first interim for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
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) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	165.4	176.1	176.2	176.2

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

If No, complete questions 3 and 4.

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	No	No
Total cost of salary settlement		0	0
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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is 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)

A4 - A new countywide charter school (Opportunity Youth Academy CDS Code 43-10439-0135087) began September 1, 2016
A5 - Please refer to S8
A8 - Chief Business Officer (CBO) resigned September 2016. SCCOE currently has Interim CBO and newly hired CBO, Megan Reilly, will start in April 2017.

End of County Office Second Interim Criteria and Standards Review

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43-10439-0000000

Second Interim
2016-17 Original Budget
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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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43-10439-0000000

Second Interim
2016-17 Projected Totals
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

FUND	RESOURCE	OBJECT	VALUE
10	6500	8311	-857,077.00

Explanation:Explanation: The funding sources for Special Ed AB602 calculation switches from one funding source to another (i.e., increased Special Ed Local Property Taxes (object 8097), and Excess ERAF (object 8097) from County Controller's office, thus resulting to an estimated decrease of contribution from State Aid (object 8311). The total funding from AB602 Resource 6500 will be the same, just the funding sources is now different with the existence of Excess ERAF.

35	7710	8545	-51,964.00
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Explanation:School Facility Program grant adjustment for application number 50/10439-00-011.

The August Boeger project is completed and according to the SFP regulation 1859.105 requires that when an apportionment is reduced to project costs incurred or rescinded, all State funds not used to finance eligible expenditures are to be returned to the State Allocation Board(SAB).

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
35	7710	-51,964.00

Explanation:School Facility Program grant adjustment for application number 50/10439-00-11.

The August Boeger project is completed and according to the SFP regulation 1859.105 requires that when an apportionment is reduced to project costs incurred or rescinded, all State funds not used to finance eligible expenditures are to be returned to the State Allocation Board(SAB).

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) EXCEPTION

<u>FORM</u>	<u>DEPENDENT ON FORM/GL</u>
01CSI	01I
CI	01CSI
MYPI	01I

Checks Completed.

SACS2016ALL Financial Reporting Software - 2016.2.0
3/15/2017 2:02:38 PM

43-10439-0000000

Second Interim
2016-17 Board Approved Operating Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

FUND	RESOURCE	OBJECT	VALUE
10	6500	8311	-857,077.00

Explanation:Explanation:The funding sources for Special Ed AB602 calculation switches from one funding source to another (i.e., increased Special Ed Local Property Taxes (object 8097), and Excess ERAF (object 8097) from County Controller's office, thus resulting to an estimated decrease of contribution from State Aid (object 8311). The total funding from AB602 Resource 6500 will be the same, just the funding sources is now different with the existence of Excess ERAF.

35	7710	8545	-51,964.00
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Explanation:School Facility Program grant adjustment for application number 50/10439-00-11.

The August Boeger project is completed and according to the SFP regulation 1859.105 requires that when an apportionment is reduced to project costs incurred or rescinded, all State funds not used to finance eligible expenditures are to be returned to the State Allocation Board(SAB).

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
35	7710	-51,964.00

Explanation:School Facility Program grant adjustment for application number 50/10439-00-11.

The August Boeger project is completed and according to the SFP regulation 1859.105 requires that when an apportionment is reduced to project costs incurred or rescinded, all State funds not used to finance eligible expenditures are to be returned to the State Allocation Board(SAB).

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2016ALL Financial Reporting Software - 2016.2.0
3/15/2017 2:06:42 PM

43-10439-0000000

Second Interim
2016-17 Actuals to Date
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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

CHK-FUNDxOBJECT - (F) - The following combinations for FUND and OBJECT are invalid. These account code combinations will not display in the fund forms and will result in an incorrect calculated ending fund balance (Object 979Z), causing the fund forms to be out of balance with Object 979Z. Your general ledger data must be corrected and the data reimported. If you believe these account code combinations are valid, please contact the CDE for assistance.

EXCEPTION

ACCOUNT						FUND	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			
12	9010	0	0000	0000	9719	12	9719	8,160.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.