



Santa Clara County  Office of Education

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

December 14, 2016

Presentation Items

- Overview
- 2016-17 First Interim and Multi-Year Projection Assumptions
- 2016-17 County School Service Funds:
 - Unrestricted and Restricted Funds
 - Reserve Designations
- Changes in Revenues and Expenditures
- Multi-Year Projection - CSSF
- Next Steps

Overview

- Education Code Section 1240 requires that county offices submit two reports to the Governing Board during each fiscal year
 - The first report, First Interim, covers actual expenditures and actual revenues from July 1 through October 31, and updates projections for the balance of the year
 - The second report, Second Interim, covers actual expenditures and actual revenues from July 1 through January 31, and updates projections for the balance of the year
- Both reports must 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
- Actuals between July 1 through October 31 are reflected in this report, and updated projections from November through the remainder of the year are also included

2016-17 First Interim & Multi-Year Revenue Assumptions

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

- Lottery revenues are budgeted at \$140 per ADA for Unrestricted and \$41 per ADA for Restricted
- 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 \$77K. Excess taxes COEs receive a flat amount of \$200 per ADA.

2016-17 First Interim & Multi-Year Expenditure 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 all employee groups are budgeted as per bargaining agreement
- 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 (pro-rated for the current year- \$188 per FTE) is included as an ongoing increase in the multi-year projections
- The estimated costs of step and column changes for all eligible employees are budgeted at 1% in the two subsequent years

2016-17 First Interim & Multi-Year Expenditure Assumptions (Continued)

- Estimated STRS and PERS increases are noted below and the increases are included in the multi-years projections

	2016-17		2017-18		2018-19	
	%	Amount*	%	Amount*	%	Amount*
STRS	12.58%	\$ 1,260,720	14.43%	\$ 1,829,322	16.28%	\$ 1,868,277
PERS	13.888%	2,102,689	15.50%	1,397,342	17.10%	1,403,899
Total		\$ 3,363,409		\$ 3,226,664		\$ 3,272,176

*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 First Interim Budget

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

-2017-18 includes 4% negotiated salary increase

-2018-19 includes 3% negotiated salary increase

- Based on latest actuarial study, estimated Other Post Employment Benefit (OPEB) rate for 2016-17 is \$3,335 per FTE, 2017-18 is \$3,622 per FTE, and 2018-19 is \$3,965 per FTE.

2016-17 First Interim & Multi-Year Expenditure Assumptions (Continued)

- \$750K is budgeted for staffing to support the Early Learning/Head Start program (Educare) in 2016-17
- \$478K is budgeted for Routine Restricted Maintenance Account (RRMA) for 2016-17
- The estimated RRMA for 2017-18 is \$1.45M and for 2018-19 is \$1.48M
- One-time funding contributions in the amount of \$13.7M has been backed out of the multi-year projections
- 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
- 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

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

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	\$ 62,341,312	\$ 160,982,537	\$ 223,323,849
Interfund Transfer In	1,628,783	-	1,628,783
Contributions	(3,369,650)	3,369,650	-
Total Sources of Funds	60,600,445	164,352,187	224,952,632
Expenditures	89,723,901	175,309,562	265,033,463
Interfund Transfer Out	273,801	1,605,813	1,879,614
Total Usage of Funds	89,997,702	176,915,375	266,913,077
Net Increase/Decrease In Fund Balance	(29,397,257)	(12,563,188)	(41,960,445)
Beginning Fund Balance (July 1, 2016)	70,013,801	13,878,769	83,892,570
Projected Ending Fund Balance (June 30, 2017)	40,616,544	1,315,581	41,932,125
Nonspendable	306,969	-	306,969
Restricted		1,315,581	1,315,581
Committed	-	-	-
Assigned			
Various Designations *	16,717,294	-	16,717,294
Unassigned/Unappropriated			
Designated for Economic Uncertainties	10,676,523	-	10,676,523
Undesignated Reserve	12,915,758	-	12,915,758
* Details provided on next slide			

2016-17 County School Service Fund

Unrestricted Assignments/Designations

The following are the items that make up the “Various Assignments/Designations” from the previous page. Adopted Budget data is included for comparison purposes.

	Adopted Budget July 1, 2016	1st Interim Budget October 31, 2016
Assigned/Designated		
Board Designation (Legal)	\$ 176,000	\$ 176,000
Deferred Maintenance (FMP)	-	104,258
Facilities	2,858,768	575,510
Redevelopment Funds (RDA)	2,665,835	2,665,834
Technology Services	7,989,366	4,444,957
\$5.1M State Aid Designation	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
Cafeteria Profit Sharing	92,610	-
Adjustment to Adopted Excess Tax	328,758	-
Estimated Negotiations Contribution	3,500,000	-
Carryover of Unspent Funds	-	140,684
ROP/JPA MOU (2017-18)	-	926,798
Total Assigned	\$ 25,719,591	\$ 16,717,294

2016-17 First Interim – Changes in Revenues and Expenditures

- The net change in revenue from the Adopted Budget to the First Interim is an increase of approximately \$7M or 3.27%
- The net change in expenditures from the Adopted Budget to the First Interim is an increase of approximately \$19.2M or 7.81%

Multi-Year Projection - CSSF Fund

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		
	1st Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
Revenues	\$ 223,323,849	\$ 230,810,153	\$ 235,423,618
Interfund Transfer In	1,628,783	-	-
Total Sources of Funds	224,952,632	230,810,153	235,423,618
Expenditures	265,033,463	238,044,641	245,079,643
Interfund Transfer Out	1,879,614	2,965,926	3,234,849
Total Usage of Funds	266,913,077	241,010,567	248,314,492
Net Increase/Decrease In Fund Balance	(41,960,445)	(10,200,414)	(12,890,874)
Beginning Fund Balance	83,892,570	41,932,125	31,731,711
Projected Ending Fund Balance	<u>\$ 41,932,125</u>	<u>\$ 31,731,711</u>	<u>\$ 18,840,837</u>
Nonspendable	\$ 306,969	\$ 306,969	\$ 306,969
Restricted	1,315,581	2,264,616	3,249,921
Assigned/Designated			
Facilities	575,510	575,510	575,510
Deferred Maintenance (FMP)	104,258	104,258	104,258
All Others	16,037,526	4,620,957	4,620,957
Reserve:			
Designated for Economic Uncertainties	10,676,523	9,640,423	9,932,580
Undesignated Reserve	12,915,758	14,218,978	50,642
Total Reserve (\$)	\$ 23,592,281	\$ 23,859,401	\$ 9,983,222
Total Reserve (%)	8.84%	9.90%	4.02%

Next Steps

- 2015-16 Audit Report
 - January 2017
- Governor's Proposed 2017-18 State Budget release
 - January 2017
- Begin 2017-18 Budget Development
 - January 2017
- Next Budget Study Committee meeting
 - January 24, 2017
- Second Interim Report
 - March 2017



Santa Clara County
Office of Education

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

2016-17
FIRST INTERIM
FINANCIAL
REPORT

Through October 31, 2016

Presented on
December 14, 2016

INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6623 MC 245

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

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

INTRODUCTION

Education Code Section 1240 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.

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending October 31, 2016 and is referred to as the First 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 First 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 First Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$41.9M. Of this amount, \$10.7M is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$18.3M is designated for specific purposes. The remaining undesignated amount is approximately \$12.9M.

**FIRST 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 the 2016-17 and Multi-Year Budget projections.
2. The LCFF replaces the existing 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.
4. The next official 2016-17 financial report is the Second Interim Report, due to the Board on March 15, 2017.

Revenue Assumptions

5. Lottery revenues are projected as follows:
 - Unrestricted at \$140 per ADA
 - Restricted Proposition 20 at \$41 per ADA
6. 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.
7. 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	105.19
Based Grant (per ADA)	\$11,428.55
Supplemental/Concentration (per ADA)	\$3,999.99

8. 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	164.01
Based Grant (per ADA)	\$11,428.55
Supplemental (per ADA)	\$3,999.99
Concentration (per ADA)	\$2,000.00

9. 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 Charter School Funded County Program ADA (Charter Schools in Lieu Property Taxes, revenue source from districts and state aid) and 36 Charter School County Program Alternative Education ADA (funding from SCCOE property taxes).
10. SCCOE has elected to receive mandate funding under the Mandated Cost Block Grant, and the estimated amount of \$344,921 is budgeted.
11. 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).
12. Interest income is projected to be \$387,286 based on an estimated rate of 0.47%.
13. Projected COLA on state and local share only of Special Education and Child Nutrition revenues is estimated at 0.00% in 2016-17, 1.11% in 2017-18, and 2.42% in 2018-19.
14. 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 \$2,665,834 has been assigned for RDA in the reserves for 2016-17.
15. State categorical programs are projected with zero COLA in 2016-17 and the two out years.
16. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$59K 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

17. 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.
18. 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.
19. 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 the Leadership Team has been included in the 2016-17 and multi-year budget projections.
20. 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.

- 21. Contingency contract language for the salary increases are as follows (items 17, 18 and 19 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.
- 22. The estimated costs of step and column changes for all eligible employees are budgeted at 1%.
- 23. 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.

- 24. STRS rates are projected to increase to 14.43% and 16.28% in 2017-18 and 2018-19, respectively. Estimated total cost increase for the County School Service Fund is \$1,829M in 2017-18 and \$1,868M in 2018-19.
- 25. PERS rates are projected to increase to 15.50% and 17.10% in 2017-18 and 2018-19, respectively. Estimated total cost increase for the County School Service Fund is \$1,397M in 2017-18 and \$1,403M in 2018-19.
- 26. Based on latest actuarial study, estimated OPEB rate for 2016-17 is \$3,335 per FTE, 2017-18 is \$3,622 per FTE, and 2018-19 is \$3,965 per FTE.
- 27. 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.
- 28. 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%.
- 29. The SCCOE will continue:
 - a. Contribution to Alternative Education programs are as follows:
 - \$1,310,344 for County Community Schools
 - \$ 353,686 for Opportunity Youth Academy (July-August)
 - \$ 816,680 For Opportunity Youth Academy Charter (September-June)
 - \$1,011,319 for Juvenile Court Schools
 - \$ 433,800 for the Alternative Education Dental Program

- b. Transfers, Matches, and Contributions; including:
 - \$ 69,692 estimated for the General Educational Development (GED) testing
 - \$ 89,858 to Technology to cover County Office (901 district) QCC payroll costs for 2016-17
 - \$750,000 for Educare (last year for the approved contribution)
30. One-time SCCOE funding contributions from unrestricted reserves:
 - a. \$4,000,000 from RDA funds for the SCCOE Warehouse Renovation
 - b. \$2,296,861 from General Fund to Fund 801 for Walden West Modernization
 - c. \$1,351,276 for the Educational Services Branch approved priorities
 - d. \$290,000 for the Office of the Superintendent
 - e. \$546,182 for the Human Resources Branch
 - f. \$1,055,946 for the Technology Services Branch
 - g. \$4,161,873 for increases from union negotiations, (includes Ewing)
 31. \$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.
 32. The cost estimate for Board Member elections (four members) is projected at \$625K in 2016-17 and \$313K in 2018-19 (two members).
 33. 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 \$1.45M and 2018-19 \$1.48M.
 34. 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**.
 35. 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 (\$926,799-assigned) (as specified in the MOU). Funding will cease in 2018-19.
 36. Approximately \$1.9M in Fund 800, Support Services contributions for salaries and benefits were decreased in 2017-18 and 2018-19 due to some salary savings in open positions and program reductions. These adjustments will be made during 2017-18 Budget Development.
 37. The SCCOE's 2016-17 approved indirect cost rate is 10.84%.

38. 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 %
Alternative Schools *	10.00	10.00
Child Development *	8.00	8.00
Child Nutrition *	5.11	4.92
Contracts (Fund 930) *	10.47	10.84
Environmental Education*	5.00	5.00
Grant Programs *	10.47	10.84
Head Start *	8.50	8.50
Migrant Education *	8.00	8.00
SELPA Non Pass-Thru	10.47	10.84
Special Education *	9.50	8.50**
Technology Services Branch (TSB)	10.47	10.84
Transportation	10.47	10.84

*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

39. SCCOE's reserve includes 4% for Economic Uncertainties (2% is mandated by the State and an additional 2% per Board Policy #3100).
40. 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.
41. 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 designation is not included in the 2016-17 projected year total.
42. The \$176K reserve for the Board's Legal Fees Designation will be met in 2016-17 and 2017-18.
43. 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.
44. \$5.1M from 2013-14 is assigned in the reserves for fiscal year 2016-17 due to the uncertainty of this on-going revenue from the State.
45. In fiscal year 2016-17, \$1.6M in fund balance is moved from Fund 676 Self Insurance – Dental Program to the County School Service Fund.
46. Reduced fund balance assignment in the current year for Facilities by \$2,000,000 and for Technology by \$1,415,753.

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

	Adopted Budget 07/01/2016 (A)	First Interim Budget 10/31/2016 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 52,834,371	\$ 53,788,688	\$ 954,317
Federal Revenues	-	-	-
Other State Revenues	680,877	1,020,724	339,847
Local Revenues	7,648,484	7,531,900	(116,584)
TOTAL REVENUES	61,163,732	62,341,312	1,177,580
B) EXPENDITURES			
Certificated Salaries	9,832,866	10,143,774	310,908
Classified Salaries	22,261,550	24,378,163	2,116,613
Employee Benefits	12,888,492	13,691,802	803,310
Books and Supplies	3,958,605	3,560,599	(398,006)
Services and Operating Expenses	15,271,409	16,619,332	1,347,923
Capital Outlay	15,562,186	13,707,987	(1,854,199)
Other Outgo	19,965,317	20,294,075	328,758
Direct Support/Indirect Costs	(11,438,961)	(12,671,831)	(1,232,870)
TOTAL EXPENDITURES	88,301,464	89,723,901	1,422,437
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(27,137,732)	(27,382,589)	(244,857)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	25,000	1,628,783	1,603,783
Interfund Transfer Out	71,925	273,801	201,876
Contributions	(1,822,313)	(3,369,650)	(1,547,337)
TOTAL OTHER FINANCING SOURCES/USES	(1,869,238)	(2,014,668)	(145,430)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(29,006,970)	(29,397,257)	(390,287)
F) BEGINNING FUND BALANCE	70,013,801	70,013,801	-
G) ENDING FUND BALANCE	\$ 41,006,831	\$ 40,616,544	\$ (390,287)

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

	Adopted Budget 07/01/2016 (A)	First Interim Budget 10/31/2016 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Revolving Cash	\$ -	\$ 25,000	\$ 25,000
Stores	-	281,969	281,969
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned	-	-	-
Board Designation (Legal)	176,000	176,000	-
Facilities	2,858,768	575,510	(2,283,258)
Redevelopment Funds (RDA)	2,665,835	2,665,834	(1)
Technology Services	7,989,366	4,444,957	(3,544,409)
Deferred Maintenance (FMP)	-	104,258	104,258
Vacation Liability	2,439,557	2,439,556	(1)
Carryover of Unspent Funds	-	140,684	140,684
Cafeteria Profit Sharing	92,610	-	(92,610)
Adjustment to Adopted Excess Tax	328,758	-	(328,758)
One Time \$5.1 Designation from 2013-14	5,168,697	5,168,697	-
Est Negotiations Contribution	3,500,000	-	(3,500,000)
ROP/JPA MOU (2017-18)	-	926,798	926,798
Paid sick Leave Law AB 1522 1/1/15	500,000	75,000	(425,000)
Total Designations	25,719,591	17,024,263	(8,695,328)
b) Reserve:			
State Mandated Reserve			-
Board Maintained Reserve	9,900,223	10,676,523	776,300
Undesignated Reserve	5,387,017	12,915,758	7,528,741
Total Reserve (\$)	15,287,240	23,592,281	8,305,041
Total Reserve (%)	6.18%	8.84%	2.66%
ENDING FUND BALANCE (a + b)	\$ 41,006,831	\$ 40,616,544	\$ (390,287)

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

	Adopted Budget 07/01/2016 (A)	First Interim Budget 10/31/2016 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$ 5,168,697	\$ 5,689,213	\$ 520,516
Education Protection Account (EPA)	58,678	70,678	12,000
Property Taxes	171,758,790	172,180,591	421,801
LCFF Transfer to Special Education (SELPA)	(124,151,794)	(124,151,794)	-
TOTAL LCFF SOURCES	52,834,371	53,788,688	954,317
B) FEDERAL REVENUES			
Medical Administrative Activities (MAA)	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	344,921	684,768	339,847
State Lottery Revenue	240,456	240,456	-
All Other State Revenue	95,500	95,500	-
TOTAL STATE REVENUES	680,877	1,020,724	339,847
D) LOCAL REVENUES			
Interest Income	387,286	387,286	-
Interagency Services	4,054,402	4,054,402	-
Tuition	547,092	547,092	-
All Other Fees & Contract	81,200	91,050	9,850
All Other Sales	270,000	270,000	-
Other Local Revenues (Retiree Reimbursement/Medical)	687,258	687,258	-
All Other Local Revenues	1,621,246	1,494,812	(126,434)
TOTAL LOCAL REVENUES	7,648,484	7,531,900	(116,584)
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 61,163,732	\$ 62,341,312	\$ 1,177,580

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

	Adopted Budget 07/01/2016 (A)	First Interim Budget 10/31/2016 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 68,360,095	\$ 69,931,860	\$ 1,571,765
Federal Revenues	43,601,410	48,959,679	5,358,269
Other State Revenues	13,560,226	10,659,897	(2,900,329)
Local Revenues	29,568,112	31,431,101	1,862,989
TOTAL REVENUES	155,089,843	160,982,537	5,892,694
B) EXPENDITURES			
Certificated Salaries	39,691,802	43,046,901	3,355,099
Classified Salaries	34,838,889	36,861,258	2,022,369
Employee Benefits	38,499,137	39,658,246	1,159,109
Books and Supplies	4,217,117	7,693,207	3,476,090
Services and Operating Expenses	27,423,810	31,945,616	4,521,806
Capital Outlay	117,840	679,120	561,280
Other Outgo	1,912,828	3,433,362	1,520,534
Direct Support/Indirect Costs	10,824,942	11,991,852	1,166,910
TOTAL EXPENDITURES	157,526,365	175,309,562	17,783,197
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(2,436,522)	(14,327,025)	(11,890,503)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	1,605,813	1,605,813	-
Contributions	1,822,313	3,369,650	1,547,337
TOTAL OTHER FINANCING SOURCES/USES	216,500	1,763,837	1,547,337
E) NET INCREASE (DECREASE) IN FUND BALANCE	(2,220,022)	(12,563,188)	(10,343,166)
F) BEGINNING FUND BALANCE	13,878,769	13,878,769	-
G) ENDING FUND BALANCE	11,658,747	1,315,581	(10,343,166)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Carryover of Unspent Funds	11,658,747	1,315,581	(10,343,165)
Total Designations	11,658,747	1,315,581	(10,343,165)
b) Reserve	-	-	-
ENDING FUND BALANCE (A + B)	\$ 11,658,747	\$ 1,315,581	\$ (10,343,165)

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

	Adopted Budget 07/01/2016 (A)	First Interim Budget 10/31/2016 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	\$ 68,360,095	\$ 69,931,860	\$ 1,571,765
TOTAL LCFF SOURCES	68,360,095	69,931,860	1,571,765
B) FEDERAL REVENUES			
Special Education IDEA - Basic	2,665,412	2,654,097	(11,315)
Special Education IDEA - Preschool	98,384	96,101	(2,283)
Special Education IDEA - Early Intervention	787,560	787,560	-
Special Education Preschool Desired Results	40,000	25,000	(15,000)
Special Education IDEA - Mental Health	6,963	14,217	7,254
Head Start Program	20,891,301	20,891,301	-
Early Head Start	2,250,608	2,250,608	-
Special Education Preschool Staff Development	891	871	(20)
Special Education Preschool Local	208,571	203,143	(5,428)
Transition Partnership Program	240,056	240,056	-
Title I: Part A Low Incidence	1,600,042	1,519,157	(80,885)
Title I: Part D Delinquent	520,228	619,293	99,065
Title I: Migrant Education	10,143,748	10,143,748	-
Title I: Migrant Education - Even Start	510,163	623,795	113,632
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	188,310	187,532	(778)
CA Promise	-	68,355	68,355
RLA Administration Services	-	3,214	3,214
Title I: NCLB/Pass Through	609,175	728,874	119,699
Education for Homeless Children & Youth	157,979	255,845	97,866
Title II: Part A Teacher Quality	15,741	26,213	10,472
Title III: Limited English Proficiency	51,552	118,022	66,470
Title III: Technical Assistance	214,726	265,210	50,484
Medi-Cal Billing Option	2,000,000	2,000,000	-
Other Restricted Federal Programs	400,000	400,000	-
TOTAL FEDERAL REVENUES	43,601,410	48,959,679	5,358,269
C) STATE REVENUES			
Special Education All Other State Revenue	6,245,005	3,565,770	(2,679,235)
Special Education - Early Education exceptional needs	3,240,819	3,240,819	-
Career Technical Education Incentive	165,997	165,997	-
Special Education - Mental Health Services	63,620	64,953	1,333
Lottery Revenue	70,419	70,419	-
Tobacco Use Prevention Education (TUPE)	127,438	185,605	58,167
Special Education Workability	139,722	139,722	-
Foster Youth Program	557,141	829,281	272,140
Educator Effectiveness Grant	552,734	-	(552,734)
All Other State Revenue	2,397,331	2,397,331	-
TOTAL STATE REVENUES	13,560,226	10,659,897	(2,900,329)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
 2016/17 FIRST INTERIM REPORT**

	Adopted Budget 07/01/2016 (A)	First Interim Budget 10/31/2016 (B)	Increase/ (Decrease) (C = B - A)
D) LOCAL REVENUES			
Special Education Transfer Apportionment from District	\$ 18,726,078	\$ 19,710,409	\$ 984,331
Special Education Non Public Schools Transfer Apportionment/District	3,058,399	3,058,399	-
Special Education - 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 Education) 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	16,475	9,625	(6,850)
Walden West Donations	-	208	208
Assessment and Accountability Donations	-	5,000	5,000
Head Start El Camino Grant/Donations	-	40,000	40,000
All Other Fees & Contracts - RW Johnson Foundation	-	20,000	20,000
Interagency Services/LEA's - Superintendent Office Contracts	49,900	49,900	-
Interagency Services/LEA's - School Improvement RSDSS	5,000	5,000	-
All Other Fees & Contracts - EPIC Credentials Program	300,000	158,800	(141,200)
All Other Local - Library	-	320	320
All Other Fees & Contracts - Library Service	29,220	28,900	(320)
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 - Fit for Learning YMCA	-	4,031	4,031
Interagency Services/LEA's - HiSET	45,000	45,000	-
All Other Fees & Contracts - HiSET	25,000	25,000	-
Interagency Services/LEA's - ASAP Connect	16,000	20,520	4,520
All Other Fees & Contracts - ASAP Connect	16,000	11,480	(4,520)
Interagency Services/LEA's - Seminars	180,450	180,450	-
All Other Fees & Contracts - Seminars	228,800	228,800	-
All Other Local Revenue-Wormenhaven Ins Incl Col	100,000	100,000	-
Interagency Services/LEA's - Inclusion Collaborative	58,830	58,830	-
All Other Fees & Contracts - Inclusion Collaborative	251,681	272,780	21,099
Interagency Services/LEA's - Response to Instr & Intervention	491,000	491,000	-
All Other Fees & Contracts - Artspiration Grant	125,000	204,160	79,160
Interagency Services/LEA's - Student Mental Health Initiative	-	5,149	5,149
Interagency Services/LEA's - School Leadership	350,000	350,000	-
Interagency Services/LEA's - Sobrato Matching Funds to 9302	-	240,198	-
All Other Fees & Contracts - School Leadership	594,000	594,000	-
All Other Local Revenue - School Leadership	-	1,066	-
All Other Fees & Contracts - ETS Training	22,500	22,500	-
Interagency Services/LEA's - Early Learning Services P-3	-	1,700	1,700
All Other Fees & Contracts - VAPA Grant	2,000	2,000	-
All Other Local Revenue - VAPA Grant	-	7,469	-
All Other Fees & Contracts - Packard Summer Matters	248,679	465,698	217,019
All Other Fees & Contracts - Bechtel Character Development	-	246,396	246,396
All Other Local Revenue - QRIS CPIN	-	61,200	61,200
TOTAL LOCAL REVENUES	29,568,112	31,431,101	1,614,256
TOTAL CATEGORICAL PROGRAM REVENUES	\$ 155,089,843	\$ 160,982,537	\$ 5,643,961

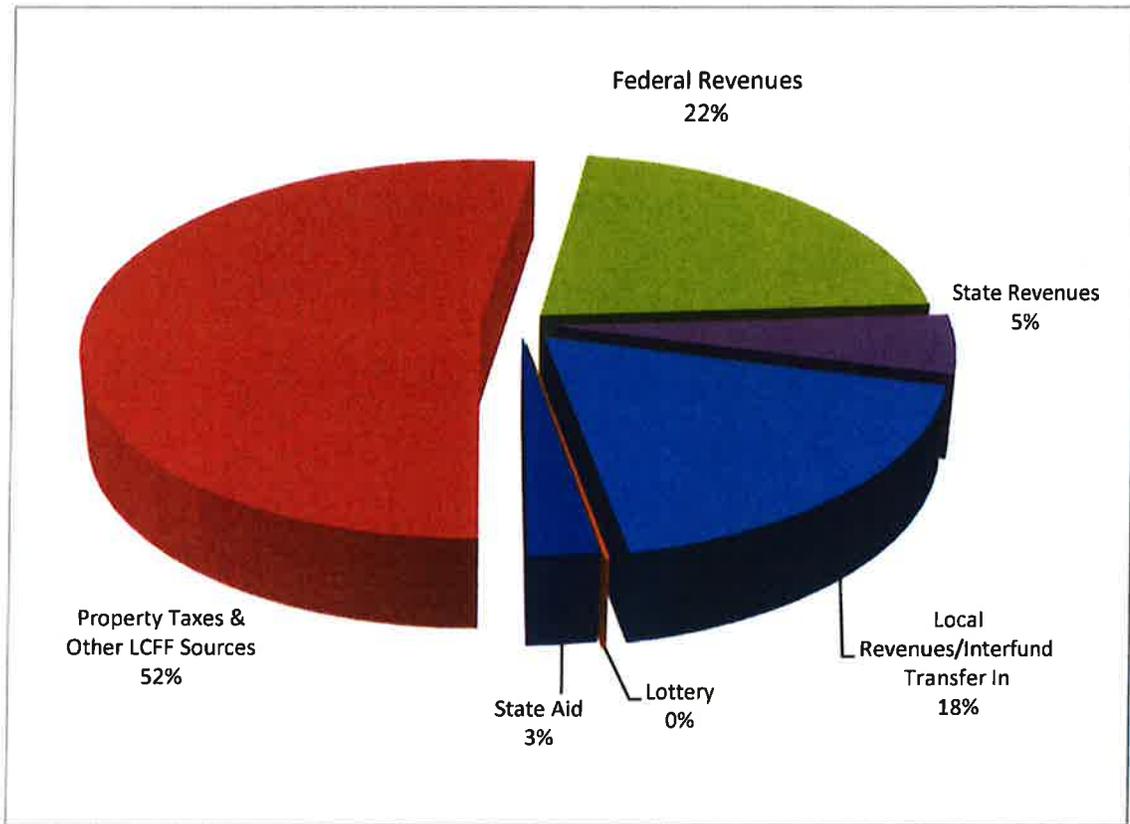
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2016/17 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2016 (A)	First Interim Budget 10/31/2016 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 121,194,466	\$ 123,720,548	\$ 2,526,082
Federal Revenues	43,601,410	48,959,679	5,358,269
Other State Revenues	14,241,103	11,680,621	(2,560,482)
Local Revenues	37,216,596	38,963,001	1,746,405
TOTAL REVENUES	216,253,575	223,323,849	7,070,274
B) EXPENDITURES			
Certificated Salaries	49,524,668	53,190,675	3,666,007
Classified Salaries	57,100,439	61,239,421	4,138,982
Employee Benefits	51,387,629	53,350,048	1,962,419
Books and Supplies	8,175,722	11,253,806	3,078,084
Services and Operating Expenses	42,695,219	48,564,948	5,869,729
Capital Outlay	15,680,026	14,387,107	(1,292,919)
Other Outgo	21,878,145	23,727,437	1,849,292
Direct Support/Indirect Costs	(614,019)	(679,979)	(65,960)
TOTAL EXPENDITURES	245,827,829	265,033,463	19,205,634
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(29,574,254)	(41,709,614)	(12,135,360)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	25,000	1,628,783	1,603,783
Interfund Transfer Out	1,677,738	1,879,614	201,876
TOTAL OTHER FINANCING SOURCES/USES	(1,652,738)	(250,831)	1,401,907
E) NET INCREASE (DECREASE) IN FUND BALANCE	(31,226,992)	(41,960,445)	(10,733,453)
F) BEGINNING FUND BALANCE	83,892,570	83,892,570	-
G) ENDING FUND BALANCE	\$ 52,665,578	\$ 41,932,125	\$ (10,733,453)

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

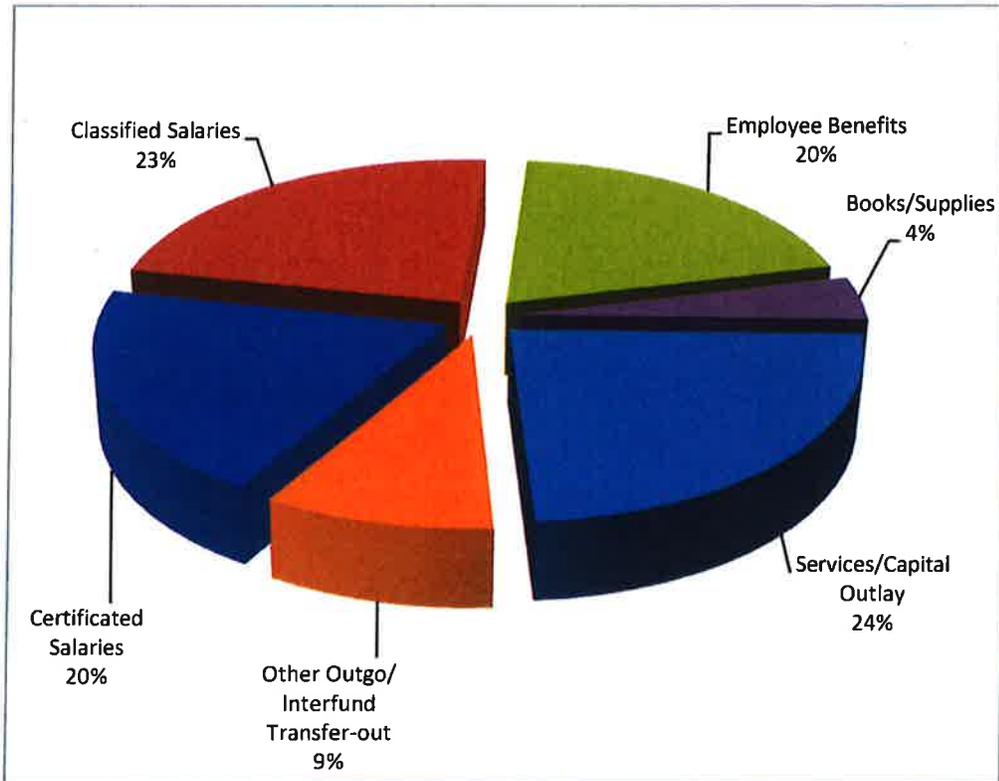
	Adopted Budget 07/01/2016 (A)	First Interim Budget 10/31/2016 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ -	\$ 25,000	\$ 25,000
Stores	-	281,969	281,969
b) Restricted	11,658,747	1,315,581	(10,343,166)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Facilities	2,858,768	575,510	(2,283,258)
Redevelopment Funds (RDA)	2,665,835	2,665,834	(1)
Technology Services	7,989,366	4,444,957	(3,544,409)
Deferred Maintenance (FMP)	-	104,258	104,258
Vacation Liability	2,439,557	2,439,556	(1)
Carryover of Unspent Funds	-	140,684	140,684
Cafeteria Profit Sharing	92,610	-	(92,610)
Adjustment to Adopted Excess Tax	328,758	-	(328,758)
One Time \$5.1 Designation from 2013-14	5,168,697	5,168,697	-
Estimated Negotiations Contribution	3,500,000	-	(3,500,000)
ROP/JPA MOU (2017-18)	-	926,798	926,798
Paid Sick Leave Law AB 1522 1/1/15	500,000	75,000	(425,000)
Total Designations (a+b+c)	37,378,338	18,339,844	(9,002,297)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	4,950,111	5,338,262	388,151
Board Maintained Reserve	4,950,111	5,338,262	388,151
e) Unassigned/Undesignated Amount	5,387,018	12,915,757	7,528,739
Total Reserve (\$)	15,287,240	23,592,281	8,305,041
Total Reserve (%)	6.18%	8.84%	2.66%
ENDING FUND BALANCE (a thru e)	\$ 52,665,578	\$ 41,932,125	\$ (697,256)

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



Revenue Category	First Interim Budget	% of Total
State Aid	\$ 5,689,213	3%
Property Taxes & Other LCFF Sources	118,031,335	52%
Federal Revenues	48,959,679	22%
State Revenues	11,369,746	5%
Local Revenues/Interfund Transfer In	40,591,784	18%
Lottery	310,875	0%
Total Revenue	\$ 224,952,632	100%

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



Expenditures Category	First Interim Budget	% of Total
Certificated Salaries	\$ 53,190,675	20%
Classified Salaries	61,239,421	23%
Employee Benefits	53,350,048	20%
Sub-total Salaries & Benefits	167,780,144	63%
Books/Supplies	11,253,806	4%
Services/Capital Outlay	62,952,055	24%
Other Outgo/ Interfund Transfer-out	24,927,072	9%
Total Expenditures	\$ 266,913,077	100%

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

	Unaudited Actual 2015/16	First Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	\$ 54,737,373	\$ 53,788,688	\$ 54,249,086	\$ 54,520,061
Federal Revenues	75,684	-	-	-
Other State Revenues	2,979,368	1,020,724	707,665	711,595
Other Local Revenues	12,192,006	7,531,900	9,258,031	9,764,922
Other Financing Sources/Transfers In	9,440,807	1,628,783	-	-
Contributions	(2,390,667)	(3,369,650)	(2,912,490)	(4,607,493)
TOTAL REVENUES AND OTHER FINANCING SOURCES	77,034,571	60,600,445	61,302,292	60,389,085
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	9,518,000	10,143,774	10,568,566	10,830,590
Step & Column Adjustments	-	-	94,207	109,109
Other Adjustments	-	-	(137,647)	-
Total Certificated Salaries	9,518,000	10,143,774	10,525,126	10,939,699
Classified Salaries				
Base Salaries	20,966,531	24,378,163	25,229,030	26,035,999
Step & Column Adjustments	-	-	188,818	194,603
Other Adjustments	-	-	(14,355)	-
Total Classified Salaries	20,966,531	24,378,163	25,403,493	26,230,602
Employee Benefits	10,630,902	13,691,802	14,424,972	15,069,628
Books & Supplies	1,467,362	3,560,599	2,587,684	2,574,540
Services & Other Operating Expenses	9,325,890	16,619,332	12,751,522	13,049,067
Capital Outlay	3,866,951	13,707,987	1,525,521	1,525,521
Other Outgo	25,974,609	20,294,075	16,505,936	15,454,689
Direct Support/Indirect Costs	(11,178,361)	(12,671,831)	(12,548,715)	(12,123,607)
Other Financing Uses/Transfers Out	76,812	273,801	1,276,202	1,545,125
TOTAL EXPENDITURES AND OTHER FINANCING USES	70,648,696	89,997,702	72,451,741	74,265,264
NET INCREASE/(DECREASE) IN FUND BALANCE	6,385,875	(29,397,257)	(11,149,449)	(13,876,179)

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

	Unaudited Actual 2015/16	First Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
BEGINNING FUND BALANCE	\$ 63,627,926	\$ 70,013,801	\$ 40,616,544	\$ 29,467,095
ENDING FUND BALANCE	\$ 70,013,801	\$ 40,616,544	\$ 29,467,095	\$ 15,590,916
COMPONENTS OF ENDING FUND BALANCE				
a) Designated for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	269,303	281,969	281,969	281,969
Board Designation (Legal)	176,000	176,000	176,000	176,000
Deferred Maintenance (FMP)	4,242,058	104,258	104,258	104,258
Facilities	11,362,385	575,510	575,510	575,510
Redevelopment Funds (RDA)	6,665,834	2,665,834	-	-
Technology Services	7,989,366	4,444,957	4,444,957	4,444,957
\$5.1M Designation - Uncertainty of Future	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	-	-
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	140,684	-	-
Board Approved for Educare (2016-17)	750,000	-	-	-
Adjustment to Adopted Excess Taxes	328,758	-	-	-
Environmental Education (1x Outstanding)	2,289,821	-	-	-
Total Designations	46,597,655	17,024,263	5,607,694	5,607,694
b) Reserve:				
Reserve for Economic Uncertainties	8,815,856	10,676,523	9,640,423	9,932,580
Undesignated Reserve	14,600,290	12,915,758	14,218,978	50,642
Total Reserve (\$)	23,416,146	23,592,281	23,859,401	9,983,222
Total Reserve (%)	10.62%	8.84%	9.90%	4.02%
ENDING FUND BALANCE (a + b)	\$ 70,013,801	\$ 40,616,544	\$ 29,467,095	\$ 15,590,916

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

	Unaudited Actual 2015/16	First Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	\$ 69,576,422	\$ 69,931,860	\$ 69,931,860	\$ 69,931,860
Federal Revenues	42,905,063	48,959,679	42,785,324	42,297,066
Other State Revenues	11,015,387	10,659,897	22,668,501	26,808,054
Other Local Revenues	26,867,697	31,431,101	31,209,686	31,390,060
Other Financing Sources/Transfers In Contributions	-	-	-	-
	2,390,666	3,369,650	2,912,490	4,607,493
TOTAL REVENUES AND OTHER FINANCING SOURCES	152,755,235	164,352,187	169,507,861	175,034,533
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	38,283,480	43,046,901	44,878,770	46,136,946
Step & Column Adjustments	-	-	450,988	481,866
Other Adjustments	-	-	(454,666)	-
Total Certificated Salaries	38,283,480	43,046,901	44,875,092	46,618,812
Classified Salaries				
Base Salaries	34,511,911	36,861,258	38,609,253	39,105,405
Step & Column Adjustments	-	-	376,046	398,852
Other Adjustments	-	-	(519,187)	-
Total Classified Salaries	34,511,911	36,861,258	38,466,112	39,504,257
Employee Benefits	33,194,994	39,658,246	42,635,351	45,599,052
Books & Supplies	3,231,145	7,693,207	3,681,399	3,638,991
Services & Other Operating Expenses	24,865,843	31,945,616	23,244,922	22,727,863
Capital Outlay	461,589	679,120	581,204	577,952
Other Outgo	2,960,523	3,433,362	1,802,302	1,062,695
Direct Support/Indirect Costs	10,630,992	11,991,852	11,582,720	12,629,882
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	176,915,375	168,558,826	174,049,228
NET INCREASE/(DECREASE) IN FUND BALANCE	3,007,529	(12,563,188)	949,035	985,305

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

	Unaudited Actual 2015/16	First Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
BEGINNING FUND BALANCE	\$ 10,871,240	\$ 13,878,769	\$ 1,315,581	\$ 2,264,616
ENDING FUND BALANCE	\$ 13,878,769	\$ 1,315,581	\$ 2,264,616	\$ 3,249,921
COMPONENTS OF ENDING FUND BALANCE				
a) Designated for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Carryover of Unspent Funds	13,878,769	1,315,581	2,264,616	3,249,921
Total Designations	13,878,769	1,315,581	2,264,616	3,249,921
b) Reserve:				
Reserve for Economic Uncertainties	-	-	-	-
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	-	-	-	-
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 13,878,769	\$ 1,315,581	\$ 2,264,616	\$ 3,249,921

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

	Unaudited Actual 2015/16	First Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
REVENUES AND OTHER FINANCING SOURCES				
LCFF/Revenue Limit Sources	\$ 124,313,795	\$ 123,720,548	\$ 124,180,946	\$ 124,451,921
Federal Revenues	42,980,747	48,959,679	42,785,324	42,297,066
Other State Revenues	13,994,755	11,680,621	23,376,166	27,519,649
Other Local Revenues	39,059,703	38,963,001	40,467,717	41,154,982
Other Financing Sources/Transfers In	9,440,807	1,628,783	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	229,789,806	224,952,632	230,810,153	235,423,618
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	47,801,480	53,190,675	55,447,336	56,967,536
Step & Column Adjustments	-	-	545,195	590,975
Other Adjustments	-	-	(592,313)	-
Total Certificated Salaries	47,801,480	53,190,675	55,400,218	57,558,511
Classified Salaries				
Base Salaries	55,478,442	61,239,421	63,838,283	65,141,404
Step & Column Adjustments	-	-	564,864	593,455
Other Adjustments	-	-	(533,542)	-
Total Classified Salaries	55,478,442	61,239,421	63,869,605	65,734,859
Employee Benefits	43,825,896	53,350,048	57,060,323	60,668,680
Books & Supplies	4,698,507	11,253,806	6,269,083	6,213,531
Services & Other Operating Expenses	34,191,733	48,564,948	35,996,444	35,776,930
Capital Outlay	4,328,540	14,387,107	2,106,725	2,103,473
Other Outgo	28,935,132	23,727,437	18,308,238	16,517,384
Direct Support/Indirect Costs	(547,369)	(679,979)	(965,995)	506,275
Other Financing Uses/Transfers Out	1,684,041	1,879,614	2,965,926	3,234,849
TOTAL EXPENDITURES AND OTHER FINANCING USES	220,396,402	266,913,077	241,010,567	248,314,492
NET INCREASE/(DECREASE) IN FUND BALANCE	9,393,404	(41,960,445)	(10,200,414)	(12,890,874)

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

	Unaudited Actual 2015/16	First Interim Budget 2016/17	Projected Budget 2017/18	Projected Budget 2018/19
BEGINNING FUND BALANCE	\$ 74,499,166	\$ 83,892,570	\$ 41,932,125	\$ 31,731,711
ENDING FUND BALANCE	\$ 83,892,570	\$ 41,932,125	\$ 31,731,711	\$ 18,840,837
COMPONENTS OF ENDING FUND BALANCE				
a) Designated for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	269,303	281,969	281,969	281,969
Board Designation (Legal)	176,000	176,000	176,000	176,000
Adjustment to Adopted Excess Taxes	328,758	-	-	-
Facilities	11,362,385	575,510	575,510	575,510
Redevelopment Funds (RDA)	6,665,834	2,665,834	-	-
Technology Services	7,989,366	4,444,957	4,444,957	4,444,957
Deferred Maintenance (FMP)	4,242,058	104,258	104,258	104,258
Vacation Liability	2,439,557	2,439,556	-	-
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 Designation - Uncertainty of Future Board Approved for Educare (2016-17)	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	1,456,265	2,264,616	3,249,921
Total Designations	60,476,424	18,339,844	7,872,310	8,857,615
b) Reserve:				
Reserve for Economic Uncertainties	8,815,856	10,676,523	9,640,423	9,932,580
Undesignated Reserve	14,600,290	12,915,758	14,218,978	50,642
Total Reserve (\$)	23,416,146	23,592,281	23,859,401	9,983,222
Total Reserve (%)	10.62%	8.84%	9.90%	4.02%
ENDING FUND BALANCE (a + b)	\$ 83,892,570	\$ 41,932,125	\$ 31,731,711	\$ 18,840,837

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: [Signature]
County Superintendent or Designee

Date: 12/14/2016

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 14, 2016

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	52,834,371.00	53,788,688.00	11,224,186.72	53,788,688.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	30,912.70	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	680,877.00	1,020,724.00	(61,799.44)	1,020,724.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,648,484.00	7,531,900.00	3,592,616.36	7,531,900.00	0.00	0.0%
5) TOTAL, REVENUES			61,163,732.00	62,341,312.00	14,785,916.34	62,341,312.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,832,866.00	10,143,774.00	3,176,581.54	10,143,774.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,261,550.00	24,378,163.00	7,654,521.43	24,378,163.00	0.00	0.0%
3) Employee Benefits		3000-3999	12,888,492.00	13,691,802.00	4,217,382.26	13,691,802.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,958,605.00	3,560,599.00	380,349.24	3,560,599.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,271,409.00	16,619,332.00	4,641,699.41	16,619,332.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,562,186.00	13,707,987.00	330,318.00	13,707,987.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	19,965,317.00	20,294,075.00	451,193.75	20,294,075.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,438,961.00)	(12,671,831.00)	(2,540,804.22)	(12,671,831.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			88,301,464.00	89,723,901.00	18,311,241.41	89,723,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,137,732.00)	(27,382,589.00)	(3,525,325.07)	(27,382,589.00)		
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)	(3,369,650.00)	(477,987.00)	(3,369,650.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,869,238.00)	(2,014,668.00)	(477,987.00)	(2,014,668.00)		

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)
	0000	9780						
	0000	9780						
	0000	9780						
	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,900,223.00	10,676,523.00		10,676,523.00		
Unassigned/Unappropriated Amount		9790	5,387,017.08	12,915,758.08		12,915,758.08		

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	1,447,236.00	5,689,213.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	58,678.00	70,678.00	13,921.00	70,678.00	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	669,922.00	0.00	669,922.00	0.00	0.0%
Timber Yield Tax		8022	14.00	14.00	0.00	14.00	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	111,227,798.00	0.00	111,227,798.00	0.00	0.0%
Unsecured Roll Taxes		8042	8,367,328.00	8,367,328.00	8,511,330.73	8,367,328.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	23.52	0.00	0.00	0.0%
Supplemental Taxes		8044	2,236,000.00	2,236,000.00	1,029,639.79	2,236,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	46,000,000.00	46,000,000.00	2,429,871.00	46,000,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,257,728.00	3,257,728.00	222,035.68	3,257,728.00	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	177,518,681.00	13,654,057.72	177,518,681.00	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)	(124,151,794.00)	(2,429,871.00)	(124,151,794.00)	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	53,788,688.00	11,224,186.72	53,788,688.00	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						
	3012-3020, 3030-3199, 4036-4126,							
Other No Child Left Behind	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	30,912.70	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	30,912.70	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	0.00	684,768.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	240,456.00	240,456.00	(74,338.88)	240,456.00	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	12,539.44	95,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			680,877.00	1,020,724.00	(61,799.44)	1,020,724.00	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	0.00	0.00	0.00		
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	270,000.00	43,039.77	270,000.00	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	0.44	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	3,599,451.93	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	256,008.14	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	2,182,070.00	(305,863.92)	2,182,070.00	0.00	0.0%
Tuition		8710	547,092.00	547,092.00	0.00	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	7,531,900.00	3,592,616.36	7,531,900.00	0.00	0.0%
TOTAL, REVENUES			61,163,732.00	62,341,312.00	14,785,916.34	62,341,312.00	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	4,046,321.00	1,250,462.16	4,046,321.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	247,248.00	198,091.00	60,974.28	198,091.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,663,264.00	5,812,082.00	1,847,176.88	5,812,082.00	0.00	0.0%
Other Certificated Salaries		1900	33,600.00	87,280.00	17,968.22	87,280.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,832,866.00	10,143,774.00	3,176,581.54	10,143,774.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	556,902.00	542,540.00	158,721.12	542,540.00	0.00	0.0%
Classified Support Salaries		2200	2,550,405.00	2,617,465.00	891,709.83	2,617,465.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,504,426.00	7,880,728.00	2,499,512.46	7,880,728.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,133,370.00	12,726,142.00	3,925,581.23	12,726,142.00	0.00	0.0%
Other Classified Salaries		2900	516,447.00	611,288.00	178,996.79	611,288.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,261,550.00	24,378,163.00	7,654,521.43	24,378,163.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,230,815.00	1,243,114.00	358,833.13	1,243,114.00	0.00	0.0%
PERS		3201-3202	3,033,304.00	3,229,373.00	985,462.43	3,229,373.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,784,573.00	1,969,269.00	605,819.26	1,969,269.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,984,381.00	5,242,221.00	1,610,029.44	5,242,221.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,019.00	17,567.00	5,305.76	17,567.00	0.00	0.0%
Workers' Compensation		3601-3602	581,387.00	652,751.00	185,092.80	652,751.00	0.00	0.0%
OPEB, Allocated		3701-3702	559,035.00	570,709.00	192,714.01	570,709.00	0.00	0.0%
OPEB, Active Employees		3751-3752	698,978.00	713,568.00	240,895.43	713,568.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	53,230.00	33,230.00	53,230.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,888,492.00	13,691,802.00	4,217,382.26	13,691,802.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	212,717.00	209,422.00	21,905.42	209,422.00	0.00	0.0%
Books and Other Reference Materials		4200	120,566.00	126,123.00	7,400.31	126,123.00	0.00	0.0%
Materials and Supplies		4300	1,560,760.00	1,721,870.00	258,229.71	1,721,870.00	0.00	0.0%
Noncapitalized Equipment		4400	2,050,562.00	1,489,944.00	91,418.30	1,489,944.00	0.00	0.0%
Food		4700	14,000.00	13,240.00	1,395.50	13,240.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,958,605.00	3,560,599.00	380,349.24	3,560,599.00	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	662,810.00	737,871.00	163,156.67	737,871.00	0.00	0.0%
Dues and Memberships		5300	221,905.00	224,611.00	156,106.24	224,611.00	0.00	0.0%
Insurance		5400-5450	1,370,700.00	1,169,003.00	2,368,067.18	1,169,003.00	0.00	0.0%
Operations and Housekeeping Services		5500	857,506.00	872,466.00	247,441.09	872,466.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,571,056.00	1,598,306.00	221,558.26	1,598,306.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,171,651.00)	(1,113,856.00)	(291,822.42)	(1,113,856.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,102.00)	(25,824.00)	(11,305.67)	(25,824.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,216,956.00	12,579,018.00	1,671,494.89	12,579,018.00	0.00	0.0%
Communications		5900	558,429.00	577,737.00	117,003.17	577,737.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,271,409.00	16,619,332.00	4,641,699.41	16,619,332.00	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	10,012,738.00	100,746.18	10,012,738.00	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	2,518,445.00	165,312.19	2,518,445.00	0.00	0.0%
Equipment Replacement		6500	590,527.00	696,804.00	64,259.63	696,804.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,562,186.00	13,707,987.00	330,318.00	13,707,987.00	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	315,809.50	1,853,597.00	0.00	0.0%
All Other Transfers Out to All Others		7299	17,130,620.00	17,459,378.00	0.00	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	451,193.75	20,294,075.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,824,942.00)	(11,991,852.00)	(2,512,469.29)	(11,991,852.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(614,019.00)	(679,979.00)	(28,334.93)	(679,979.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,438,961.00)	(12,671,831.00)	(2,540,804.22)	(12,671,831.00)	0.00	0.0%
TOTAL, EXPENDITURES			88,301,464.00	89,723,901.00	18,311,241.41	89,723,901.00	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)	(4,066,384.00)	(477,987.00)	(4,066,384.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	696,734.00	696,734.00	0.00	696,734.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,822,313.00)	(3,369,650.00)	(477,987.00)	(3,369,650.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(1,869,239.00)	(2,014,669.00)	(477,987.00)	(2,014,669.00)	0.00	0.0%
(a - b + c - d + e)			(1,869,239.00)	(2,014,669.00)	(477,987.00)	(2,014,669.00)	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	69,931,860.00	0.00	69,931,860.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,601,410.00	48,959,679.00	9,834,351.67	48,959,679.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,560,226.00	10,659,897.00	899,245.62	10,659,897.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,568,112.00	31,431,101.00	3,376,066.82	31,431,101.00	0.00	0.0%
5) TOTAL, REVENUES			155,089,843.00	160,982,537.00	14,109,664.11	160,982,537.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,691,802.00	43,046,901.00	12,902,456.90	43,046,901.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,838,889.00	36,861,258.00	12,163,562.02	36,861,258.00	0.00	0.0%
3) Employee Benefits		3000-3999	38,499,137.00	39,658,246.00	11,046,150.37	39,658,246.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,217,117.00	7,693,207.00	633,334.54	7,693,207.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,423,810.00	31,945,616.00	6,147,290.57	31,945,616.00	0.00	0.0%
6) Capital Outlay		6000-6999	117,840.00	679,120.00	98,053.02	679,120.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,912,828.00	3,433,362.00	60,021.94	3,433,362.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,824,942.00	11,991,852.00	2,512,469.29	11,991,852.00	0.00	0.0%
9) TOTAL, EXPENDITURES			157,526,365.00	175,309,562.00	45,563,338.65	175,309,562.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,436,522.00)	(14,327,025.00)	(31,453,674.54)	(14,327,025.00)		
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	491,580.04	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	3,369,650.00	477,987.00	3,369,650.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			216,500.00	1,763,837.00	(13,593.04)	1,763,837.00		

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)	(12,563,188.00)	(31,467,267.58)	(12,563,188.00)		
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	1,315,580.80		1,315,580.80		
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	1,315,581.35		1,315,581.35		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	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 Sups.		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	69,931,860.00	0.00	69,931,860.00	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	69,931,860.00	0.00	69,931,860.00	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	2,654,097.00	(1,155,511.72)	2,654,097.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,730,679.00	1,717,638.00	(620,122.24)	1,717,638.00	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	377,225.00	60,021.94	377,225.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,600,042.00	2,242,331.00	454,740.85	2,242,331.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	520,228.00	619,293.00	99,069.82	619,293.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	15,741.00	26,213.00	3,862.96	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 (LEF) Student Program	4203	8290	51,552.00	118,022.00	14,694.58	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	15,498,695.00	6,298,710.56	15,498,695.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,539,944.00	25,706,165.00	4,678,884.92	25,706,165.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,601,410.00	48,959,679.00	9,834,351.67	48,959,679.00	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	3,532,241.00	262,920.00	3,532,241.00	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	933,440.00	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 Mater		8560	70,419.00	70,419.00	0.00	70,419.00	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 Source:		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	(98,405.13)	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	165,997.00	165,997.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	127,438.00	185,605.00	19,557.58	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	3,431,287.00	(384,263.83)	3,431,287.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,560,226.00	10,659,897.00	899,245.62	10,659,897.00	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	24,293.27	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	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,278,180.00	1,529,747.00	500,826.77	1,529,747.00	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	5,926,538.00	2,015,491.09	5,926,538.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustr		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	1,035,008.00	26,338.74	1,035,008.00	0.00	0.0%
Tuition		8710	3,420,995.00	3,088,468.00	789,534.64	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	3,511.94	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	31,431,101.00	3,376,066.82	31,431,101.00	0.00	0.0%
TOTAL, REVENUES			155,089,843.00	160,982,537.00	14,109,664.11	160,982,537.00	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	25,411,155.00	27,637,170.00	8,400,118.75	27,637,170.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,422,012.00	9,118,073.00	2,780,860.51	9,118,073.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,084,580.00	5,456,518.00	1,596,805.01	5,456,518.00	0.00	0.0%
Other Certificated Salaries		1900	774,055.00	835,140.00	124,672.63	835,140.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			39,691,802.00	43,046,901.00	12,902,456.90	43,046,901.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	20,521,719.00	21,072,071.00	7,201,489.31	21,072,071.00	0.00	0.0%
Classified Support Salaries		2200	7,875,154.00	8,473,607.00	2,748,895.75	8,473,607.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,964,698.00	2,245,308.00	725,862.79	2,245,308.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,450,592.00	3,733,867.00	1,180,585.86	3,733,867.00	0.00	0.0%
Other Classified Salaries		2900	1,026,726.00	1,336,405.00	306,728.31	1,336,405.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			34,838,889.00	36,861,258.00	12,163,562.02	36,861,258.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,319,306.00	7,706,087.00	1,521,049.39	7,706,087.00	0.00	0.0%
PERS		3201-3202	4,694,737.00	4,901,725.00	1,495,766.16	4,901,725.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,263,588.00	3,463,457.00	1,091,294.57	3,463,457.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,749,222.00	15,889,831.00	4,655,670.85	15,889,831.00	0.00	0.0%
Unemployment Insurance		3501-3502	37,584.00	40,124.00	12,216.99	40,124.00	0.00	0.0%
Workers' Compensation		3601-3602	3,597,252.00	3,816,138.00	988,593.83	3,816,138.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,705,276.00	1,711,476.00	569,526.34	1,711,476.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,132,172.00	2,129,408.00	712,032.24	2,129,408.00	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	39,658,246.00	11,046,150.37	39,658,246.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	61,885.00	1,930.40	61,885.00	0.00	0.0%
Books and Other Reference Materials		4200	86,639.00	150,969.00	40,789.26	150,969.00	0.00	0.0%
Materials and Supplies		4300	3,584,078.00	6,033,764.00	475,794.95	6,033,764.00	0.00	0.0%
Noncapitalized Equipment		4400	512,630.00	1,396,015.00	110,754.71	1,396,015.00	0.00	0.0%
Food		4700	31,770.00	50,574.00	4,065.22	50,574.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,217,117.00	7,693,207.00	633,334.54	7,693,207.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,098,820.00	17,715,393.00	3,768,041.95	17,715,393.00	0.00	0.0%
Travel and Conferences		5200	781,515.00	1,179,774.00	162,894.30	1,179,774.00	0.00	0.0%
Dues and Memberships		5300	17,104.00	18,703.00	9,500.00	18,703.00	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	1,204,302.00	205,930.64	1,204,302.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,406,576.00	1,500,831.00	283,710.86	1,500,831.00	0.00	0.0%
Transfers of Direct Costs		5710	1,171,651.00	1,113,856.00	291,822.42	1,113,856.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	209,853.00	203,834.00	17,866.20	203,834.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,228,590.00	8,719,374.00	1,339,969.08	8,719,374.00	0.00	0.0%
Communications		5900	282,381.00	289,549.00	67,555.12	289,549.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,423,810.00	31,945,616.00	6,147,290.57	31,945,616.00	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	59,142.25	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	260,940.00	8,426.74	260,940.00	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	263,180.00	30,484.03	263,180.00	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	679,120.00	98,053.02	679,120.00	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	377,225.00	60,021.94	377,225.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,085,215.00	2,545,726.00	0.00	2,545,726.00	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	3,433,362.00	60,021.94	3,433,362.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,824,942.00	11,991,852.00	2,512,469.29	11,991,852.00	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	11,991,852.00	2,512,469.29	11,991,852.00	0.00	0.0%
TOTAL, EXPENDITURES			157,526,365.00	175,309,562.00	45,563,338.65	175,309,562.00	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	491,580.04	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	491,580.04	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	4,066,384.00	477,987.00	4,066,384.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(696,734.00)	(696,734.00)	0.00	(696,734.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,822,313.00	3,369,650.00	477,987.00	3,369,650.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			216,500.00	1,763,837.00	(13,593.04)	1,763,837.00	0.00	0.0%

2016-17 First 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	123,720,548.00	11,224,186.72	123,720,548.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,601,410.00	48,959,679.00	9,865,264.37	48,959,679.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,241,103.00	11,680,621.00	837,446.18	11,680,621.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,216,596.00	38,963,001.00	6,968,683.18	38,963,001.00	0.00	0.0%
5) TOTAL REVENUES			216,253,575.00	223,323,849.00	28,895,580.45	223,323,849.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,524,668.00	53,190,675.00	16,079,038.44	53,190,675.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,100,439.00	61,239,421.00	19,818,083.45	61,239,421.00	0.00	0.0%
3) Employee Benefits		3000-3999	51,387,629.00	53,350,048.00	15,263,532.63	53,350,048.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,175,722.00	11,253,806.00	1,013,683.78	11,253,806.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	42,695,219.00	48,564,948.00	10,788,989.98	48,564,948.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,680,026.00	14,387,107.00	428,371.02	14,387,107.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	21,878,145.00	23,727,437.00	511,215.69	23,727,437.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(614,019.00)	(679,979.00)	(28,334.93)	(679,979.00)	0.00	0.0%
9) TOTAL EXPENDITURES			245,827,829.00	265,033,463.00	63,874,580.06	265,033,463.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(29,574,254.00)	(41,709,614.00)	(34,978,999.61)	(41,709,614.00)		
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	491,580.04	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)	(491,580.04)	(250,831.00)		

2016-17 First 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)
	0000	9780						
	0000	9780						
	0000	9780						
	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,900,223.00	10,676,523.00		10,676,523.00		
Unassigned/Unappropriated Amount		9790	5,387,017.07	12,915,757.53		12,915,757.53		

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	1,447,236.00	5,689,213.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	58,678.00	70,678.00	13,921.00	70,678.00	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	669,922.00	0.00	669,922.00	0.00	0.0%
Timber Yield Tax		8022	14.00	14.00	0.00	14.00	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	111,227,798.00	0.00	111,227,798.00	0.00	0.0%
Unsecured Roll Taxes		8042	8,367,328.00	8,367,328.00	8,511,330.73	8,367,328.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	23.52	0.00	0.00	0.0%
Supplemental Taxes		8044	2,236,000.00	2,236,000.00	1,029,639.79	2,236,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	46,000,000.00	46,000,000.00	2,429,871.00	46,000,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,257,728.00	3,257,728.00	222,035.68	3,257,728.00	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 Suprs.		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			176,966,165.00	177,518,681.00	13,654,057.72	177,518,681.00	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)	(54,219,934.00)	(2,429,871.00)	(54,219,934.00)	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	123,720,548.00	11,224,186.72	123,720,548.00	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	2,654,097.00	(1,155,511.72)	2,654,097.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,730,679.00	1,717,638.00	(620,122.24)	1,717,638.00	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		8261	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	377,225.00	60,021.94	377,225.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	1,600,042.00	2,242,331.00	454,740.85	2,242,331.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	520,228.00	619,293.00	99,069.82	619,293.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	15,741.00	26,213.00	3,862.96	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 (LEF) Student Program	4203	8290	51,552.00	118,022.00	14,694.58	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	15,498,695.00	6,298,710.56	15,498,695.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,539,944.00	25,706,165.00	4,709,797.62	25,706,165.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,601,410.00	48,959,679.00	9,865,264.37	48,959,679.00	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	3,532,241.00	262,920.00	3,532,241.00	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	933,440.00	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	0.00	684,768.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	310,875.00	310,875.00	(74,338.88)	310,875.00	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 Source:		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	(98,405.13)	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	165,997.00	165,997.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	127,438.00	185,605.00	19,557.58	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	3,526,787.00	(371,724.39)	3,526,787.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,241,103.00	11,680,621.00	837,446.18	11,680,621.00	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	368,000.00	368,000.00	67,333.04	368,000.00	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	0.44	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	5,332,582.00	5,584,149.00	4,100,278.70	5,584,149.00	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	6,017,588.00	2,271,499.23	6,017,588.00	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	3,217,078.00	(279,545.18)	3,217,078.00	0.00	0.0%
Tuition		8710	3,968,087.00	3,635,560.00	789,534.64	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	3,511.94	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	36,963,001.00	6,968,683.18	38,963,001.00	0.00	0.0%
TOTAL, REVENUES			216,253,575.00	223,323,849.00	28,895,580.45	223,323,849.00	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	31,683,491.00	9,650,580.91	31,683,491.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,669,260.00	9,316,164.00	2,841,834.79	9,316,164.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,747,844.00	11,268,600.00	3,443,981.89	11,268,600.00	0.00	0.0%
Other Certificated Salaries		1900	607,655.00	922,420.00	142,640.85	922,420.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,524,668.00	53,190,675.00	16,079,038.44	53,190,675.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,078,621.00	21,614,611.00	7,360,210.43	21,614,611.00	0.00	0.0%
Classified Support Salaries		2200	10,425,559.00	11,091,072.00	3,640,605.58	11,091,072.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,469,124.00	10,126,036.00	3,225,375.25	10,126,036.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,583,962.00	16,460,009.00	5,106,167.09	16,460,009.00	0.00	0.0%
Other Classified Salaries		2900	1,543,173.00	1,947,693.00	485,725.10	1,947,693.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,100,439.00	61,239,421.00	19,818,083.45	61,239,421.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,550,121.00	8,949,201.00	1,879,882.52	8,949,201.00	0.00	0.0%
PERS		3201-3202	7,728,041.00	8,131,098.00	2,481,228.59	8,131,098.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,048,161.00	5,432,726.00	1,697,113.83	5,432,726.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,733,603.00	21,132,052.00	6,265,700.29	21,132,052.00	0.00	0.0%
Unemployment Insurance		3501-3502	53,603.00	57,691.00	17,522.75	57,691.00	0.00	0.0%
Workers' Compensation		3601-3602	4,178,639.00	4,468,889.00	1,173,686.63	4,468,889.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,264,311.00	2,282,185.00	762,240.35	2,282,185.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,831,150.00	2,842,976.00	952,927.67	2,842,976.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	53,230.00	33,230.00	53,230.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,387,829.00	53,350,048.00	15,263,532.63	53,350,048.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	214,717.00	271,307.00	23,835.82	271,307.00	0.00	0.0%
Books and Other Reference Materials		4200	207,205.00	277,092.00	48,189.57	277,092.00	0.00	0.0%
Materials and Supplies		4300	5,144,838.00	7,755,634.00	734,024.66	7,755,634.00	0.00	0.0%
Noncapitalized Equipment		4400	2,563,192.00	2,865,959.00	202,173.01	2,865,959.00	0.00	0.0%
Food		4700	45,770.00	63,814.00	5,460.72	63,814.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,175,722.00	11,253,806.00	1,013,683.78	11,253,806.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,098,820.00	17,715,393.00	3,768,041.95	17,715,393.00	0.00	0.0%
Travel and Conferences		5200	1,444,125.00	1,917,645.00	326,050.97	1,917,645.00	0.00	0.0%
Dues and Memberships		5300	239,009.00	243,314.00	165,606.24	243,314.00	0.00	0.0%
Insurance		5400-5450	1,370,700.00	1,169,003.00	2,368,067.18	1,169,003.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,084,826.00	2,076,768.00	453,371.73	2,076,768.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,977,632.00	3,099,137.00	505,269.12	3,099,137.00	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	178,010.00	6,560.53	178,010.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,445,546.00	21,298,392.00	3,011,463.97	21,298,392.00	0.00	0.0%
Communications		5900	840,810.00	867,286.00	184,558.29	867,286.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,695,219.00	48,564,948.00	10,788,989.98	48,564,948.00	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	59,142.25	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	10,273,678.00	109,172.92	10,273,678.00	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	2,781,625.00	195,796.22	2,781,625.00	0.00	0.0%
Equipment Replacement		6500	590,527.00	726,804.00	64,259.63	726,804.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,680,026.00	14,387,107.00	428,371.02	14,387,107.00	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	377,225.00	60,021.94	377,225.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,853,597.00	1,853,597.00	315,809.50	1,853,597.00	0.00	0.0%
All Other Transfers Out to All Others		7299	18,215,835.00	20,005,104.00	0.00	20,005,104.00	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	23,727,437.00	511,215.69	23,727,437.00	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)	(28,334.93)	(679,979.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(614,019.00)	(679,979.00)	(28,334.93)	(679,979.00)	0.00	0.0%
TOTAL EXPENDITURES			245,827,829.00	265,033,463.00	63,874,580.06	265,033,463.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	491,580.04	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	491,580.04	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)	(491,580.04)	(250,831.00)	0.00	0.0%

Resource	Description	2016-17 Projected Year Totals
5640	Medi-Cal Billing Option	0.26
6230	California Clean Energy Jobs Act	115,883.40
6500	Special Education	0.13
6510	Special Ed: Early Ed Individuals with Exceptior	0.17
7400	Quality Education Investment Act	0.16
8150	Ongoing & Major Maintenance Account (RMA:	1,199,697.23
Total, Restricted Balance		<u>1,315,581.35</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	6,321,026.49	39,405,026.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,512,808.00	12,561,948.00	5,041,545.00	12,561,948.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,235,854.00	1,235,854.00	(0.01)	1,235,854.00	0.00	0.0%
5) TOTAL, REVENUES			40,900,956.00	53,202,828.00	13,092,448.65	53,202,828.00		
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	53,202,828.00	11,356,377.00	53,202,828.00	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	53,202,828.00	11,356,377.00	53,202,828.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	1,736,071.65	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	1,736,071.65	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	6,321,026.49	39,405,026.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,152,294.00	39,405,026.00	6,321,026.49	39,405,026.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	3,630,396.00	3,630,396.00	662,437.00	3,630,396.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,882,412.00	8,931,552.00	4,379,108.00	8,931,552.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,512,808.00	12,561,948.00	5,041,545.00	12,561,948.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest								
		8660	0.00	0.00	(0.01)	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	1,235,854.00	0.00	1,235,854.00	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	1,235,854.00	(0.01)	1,235,854.00	0.00	0.0%
TOTAL, REVENUES			40,900,956.00	53,202,828.00	13,092,448.65	53,202,828.00		
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	10,704,529.00	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	4,866,250.00	651,848.00	4,866,250.00	0.00	0.0%
To County Offices								
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,900,956.00	53,202,828.00	11,356,377.00	53,202,828.00	0.00	0.0%
TOTAL, EXPENDITURES			40,900,956.00	53,202,828.00	11,356,377.00	53,202,828.00		

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	153,054.00	771,232.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,477,980.00	5,601,853.00	2,491,852.92	5,601,853.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,500.00	372,271.00	335,159.00	372,271.00	0.00	0.0%
5) TOTAL REVENUES			5,301,062.00	6,745,356.00	2,980,065.92	6,745,356.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,736,765.00	1,826,050.00	587,298.56	1,826,050.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,894,759.00	2,092,735.00	668,272.73	2,092,735.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,921,215.00	2,036,562.00	636,581.65	2,036,562.00	0.00	0.0%
4) Books and Supplies		4000-4999	119,779.00	333,486.00	16,648.78	333,486.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	682,342.00	1,767,123.00	41,794.40	1,767,123.00	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	586,868.00	8,738.78	586,868.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,870,634.00	8,642,824.00	1,959,334.90	8,642,824.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,569,572.00)	(1,897,468.00)	1,020,731.02	(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	491,580.04	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	491,580.04	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)	1,512,311.06	(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			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	153,054.00	771,232.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			769,582.00	771,232.00	153,054.00	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	1,821,865.00	4,508,413.00	0.00	0.0%
All Other State Revenue	All Other	8590	193,750.00	1,093,440.00	669,987.92	1,093,440.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,477,980.00	5,601,853.00	2,491,852.92	5,601,853.00	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	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	47,500.00	47,500.00	15,487.75	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	900.00	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	335,159.00	372,271.00	0.00	0.0%
TOTAL, REVENUES			5,301,062.00	6,745,356.00	2,980,065.92	6,745,356.00		

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	417,389.04	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	499,191.00	153,629.52	499,191.00	0.00	0.0%
Other Certificated Salaries		1900	36,500.00	54,313.00	16,280.00	54,313.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,736,765.00	1,826,050.00	587,298.56	1,826,050.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,216,886.00	1,409,595.00	437,422.44	1,409,595.00	0.00	0.0%
Classified Support Salaries		2200	177,097.00	179,097.00	55,140.01	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	504,043.00	175,710.28	504,043.00	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	2,092,735.00	668,272.73	2,092,735.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	205,836.00	218,897.00	60,067.45	218,897.00	0.00	0.0%
PERS		3201-3202	266,840.00	301,109.00	97,919.49	301,109.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	176,217.00	196,347.00	62,185.18	196,347.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	877,322.00	916,265.00	290,664.49	916,265.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,815.00	1,932.00	603.35	1,932.00	0.00	0.0%
Workers' Compensation		3601-3602	180,232.00	190,934.00	50,591.00	190,934.00	0.00	0.0%
OPEB, Allocated		3701-3702	94,631.00	93,798.00	33,133.38	93,798.00	0.00	0.0%
OPEB, Active Employees		3751-3752	118,322.00	117,280.00	41,417.31	117,280.00	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	2,036,562.00	636,581.65	2,036,562.00	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	142,385.00	1,141.30	142,385.00	0.00	0.0%
Materials and Supplies		4300	107,906.00	173,957.00	16,539.52	173,957.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	13,644.00	(1,032.04)	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	333,486.00	16,648.78	333,486.00	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	172,995.00	0.00	172,995.00	0.00	0.0%
Travel and Conferences		5200	9,729.00	72,473.00	5,987.08	72,473.00	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	45,983.00	10,488.19	45,983.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,365.00	84,365.00	4,456.23	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	185,110.00	11,634.34	185,110.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	353,172.00	1,182,142.00	3,428.46	1,182,142.00	0.00	0.0%
Communications		5900	23,705.00	24,055.00	5,802.10	24,055.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			682,342.00	1,767,123.00	41,794.40	1,767,123.00	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	8,738.78	586,868.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			515,774.00	586,868.00	8,738.78	586,868.00	0.00	0.0%
TOTAL, EXPENDITURES			6,870,634.00	8,642,824.00	1,959,334.90	8,642,824.00		

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	491,580.04	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	491,580.04	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	491,580.04	1,771,448.00		

Resource	Description	2016/17 Projected Year Totals
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	106,706.90	1,343,309.00	0.00	0.0%
3) Other State Revenue		8300-8599	79,313.00	79,313.00	6,178.58	79,313.00	0.00	0.0%
4) Other Local Revenue		8600-8799	580,213.00	470,728.00	47,073.23	470,728.00	0.00	0.0%
5) TOTAL REVENUES			2,002,835.00	1,893,350.00	159,958.71	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	216,041.30	735,085.00	0.00	0.0%
3) Employee Benefits		3000-3999	443,160.00	457,092.00	134,891.38	457,092.00	0.00	0.0%
4) Books and Supplies		4000-4999	693,247.00	547,962.00	210,497.32	547,962.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	148,429.00	143,266.00	51,951.16	143,266.00	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	19,596.15	93,111.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,086,001.00	1,976,516.00	632,977.31	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)	(473,018.60)	(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	(473,018.60)	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			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			0.00	0.00		0.00		

2016-17 First Interim
 Cafeteria Special Revenue Fund
 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 Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,343,309.00	1,343,309.00	106,706.90	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	106,706.90	1,343,309.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	79,313.00	79,313.00	6,178.58	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	6,178.58	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	47,073.23	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	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	47,073.23	470,728.00	0.00	0.0%
TOTAL, REVENUES			2,002,835.00	1,893,350.00	159,958.71	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	161,349.64	567,027.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	94,897.00	98,851.00	32,145.82	98,851.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,037.00	69,207.00	22,545.84	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	216,041.30	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	28,114.82	92,922.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	49,108.00	51,185.00	16,013.03	51,185.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	214,659.00	217,809.00	62,546.34	217,809.00	0.00	0.0%
Unemployment Insurance		3501-3502	321.00	335.00	106.19	335.00	0.00	0.0%
Workers' Compensation		3601-3602	33,894.00	38,813.00	9,098.54	38,813.00	0.00	0.0%
OPEB, Allocated		3701-3702	24,898.00	24,898.00	8,449.92	24,898.00	0.00	0.0%
OPEB, Active Employees		3751-3752	31,130.00	31,130.00	10,562.54	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	457,092.00	134,891.38	457,092.00	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	35,108.00	8,854.06	35,108.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,600.00	1,488.47	1,600.00	0.00	0.0%
Food		4700	624,320.00	511,254.00	200,154.79	511,254.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			693,247.00	547,962.00	210,497.32	547,962.00	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	2,000.00	661.40	2,000.00	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	41,900.00	14,322.05	41,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,797.00	129,776.00	49,655.65	129,776.00	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)	(18,303.95)	(363,220.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	346,882.00	326,021.00	694.82	326,021.00	0.00	0.0%
Communications		5900	6,089.00	6,789.00	4,921.19	6,789.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,429.00	143,266.00	51,951.16	143,266.00	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	19,596.15	93,111.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,245.00	93,111.00	19,596.15	93,111.00	0.00	0.0%
TOTAL, EXPENDITURES			2,086,001.00	1,976,516.00	632,977.31	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		

Resource	Description	2016/17 Projected Year Totals
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	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. 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	0.00	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	0.00	0.00		
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	369,325.11		369,325.11		
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	369,325.11		369,325.11		
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			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	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
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 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%
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	369,325.11
Total, Restricted Balance		<u>369,325.11</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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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	0.00	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	0.00	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		9740	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		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								
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		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	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	3,296,671.48	13,188,948.00	0.00	0.0%
5) TOTAL REVENUES			13,188,948.00	13,188,948.00	3,296,671.48	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	87,393.78	266,933.00	0.00	0.0%
3) Employee Benefits		3000-3999	85,290.00	89,146.00	29,259.19	89,146.00	0.00	0.0%
4) Books and Supplies		4000-4999	49,519.00	48,459.00	13,411.95	48,459.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,458,275.00	8,647,785.00	1,694,002.71	8,647,785.00	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	1,824,067.63	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	1,472,603.85	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	1,472,603.85	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 Assats		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	0.01	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	3,232,383.37	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	64,288.10	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	3,296,671.48	13,188,948.00	0.00	0.0%
TOTAL, REVENUES			13,188,948.00	13,188,948.00	3,296,671.48	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	64,022.06	195,629.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	68,451.00	71,304.00	23,371.72	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	87,393.78	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	12,137.24	37,071.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,639.00	20,376.00	6,479.32	20,376.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,718.00	19,187.00	6,275.72	19,187.00	0.00	0.0%
Unemployment Insurance		3501-3502	129.00	135.00	43.57	135.00	0.00	0.0%
Workers' Compensation		3601-3602	3,877.00	4,038.00	1,315.05	4,038.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,705.00	3,705.00	1,337.01	3,705.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,634.00	4,634.00	1,671.28	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	29,259.19	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	48,459.00	13,411.95	48,459.00	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	48,459.00	13,411.95	48,459.00	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	947,902.25	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	100.00	109.08	100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,825,244.00	3,825,244.00	745,603.57	3,825,244.00	0.00	0.0%
Communications		5900	480.00	480.00	160.00	480.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,458,275.00	8,647,795.00	1,694,002.71	8,647,795.00	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	1,824,067.63	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%
(e) 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	164.01	164.01	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	120.18	105.19	105.19	105.19	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	278.42	269.20	269.20	269.20	0.00	0%
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	1,574.03	1,574.03	0.00	0%
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			83,693,628.09	68,022,737.06	59,638,591.59	54,309,402.46	50,330,017.49	55,537,855.55	51,555,195.49	45,934,729.52	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		258,435.00	258,435.00	479,104.00	465,183.00	530,066.76	550,959.03	530,066.76	529,768.30	
Property Taxes	8020-8079		565,985.99	383,266.11	1,160.18	11,242,488.44	17,429,897.89	8,052,574.97	12,868,979.98	23,589,975.80	
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(2,429,871.00)	(598,814.01)	0.00	(6,101,249.43)	(14,917,122.39)	
Federal Revenue	8100-8299		(550,577.74)	(490,547.59)	8,929,844.12	1,976,745.58	2,933,515.97	1,932,294.21	4,708,505.70	7,457,082.62	
Other State Revenue	8300-8599		(223,951.88)	254,672.06	384,545.00	422,181.00	1,473,871.22	1,704,029.58	2,522,449.83	262,323.35	
Other Local Revenue	8600-8799		(131,263.19)	4,502,081.55	1,429,141.64	1,168,703.53	2,561,882.35	4,019,142.69	3,379,255.94	3,956,423.50	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			(81,371.82)	4,907,907.13	11,223,594.94	12,845,430.55	24,330,420.18	16,259,000.48	17,908,008.78	20,880,451.18	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		2,986,503.41	4,626,630.03	4,274,500.38	4,191,404.62	4,556,333.77	4,645,726.77	4,578,004.80	4,586,131.44	
Classified Salaries	2000-2999		4,846,455.06	4,965,061.44	4,967,476.73	5,039,090.22	5,120,120.28	4,880,600.68	5,085,903.19	5,039,243.53	
Employee Benefits	3000-3999		3,353,600.74	3,921,987.75	3,967,072.99	4,020,871.15	4,276,550.12	4,271,184.31	4,147,770.69	4,166,551.03	
Books and Supplies	4000-4999		19,286.06	277,075.27	315,412.78	401,909.67	978,158.73	1,113,584.77	841,260.67	742,635.18	
Services	5000-5999		2,175,592.45	3,300,035.85	3,603,049.50	1,710,312.18	2,745,087.11	5,037,153.94	3,508,210.53	4,527,506.14	
Capital Outlay	6000-6599		10,337.19	220,734.63	80,031.96	117,267.24	1,704,796.44	541,568.45	193,553.51	500,569.43	
Other Outgo	7000-7499		473,715.00	(606,191.67)	(19,896.94)	635,254.37	159,183.79	(31,836.76)	3,281,381.79	1,456,806.17	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	491,580.04	71,907.71	208,336.01	141,477.73	125,861.88	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			13,865,489.91	16,705,333.30	17,187,647.40	16,607,689.49	19,612,137.95	20,666,318.17	21,777,562.91	21,145,304.80	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199		25,000.00	(5,751.54)	(309,950.52)	315,694.20	(16,855.78)	57,710.49	58,878.98	(60,869.30)	
Accounts Receivable	9200-9299		9,996,873.07	3,194,403.69	4,353,686.90	270,225.74	(1,371,175.37)	276,413.71	454,630.86	(863,553.17)	
Due From Other Funds	9310		60,286,121.40	0.00	(256,822.43)	(83,000.00)	60,188,443.83	(35,000.00)	0.00	(5,000.00)	
Stores	9320		269,303.42	(13,395.62)	17,418.18	22,690.68	(39,379.26)	8,392.07	(19,569.03)	3,108.70	
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(14,429.53)	
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	116.67	(333.33)	
Deferred Outflows of Resources	9490								0.00	0.00	
SUBTOTAL			70,577,297.89	3,175,256.53	3,804,332.13	525,610.82	58,761,033.42	307,516.27	493,940.81	(926,197.10)	
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599		(7,982,707.91)	4,575,065.79	2,007,756.65	454,423.52	408,428.70	166,726.15	(8,560.36)	80,150.28	
Due To Other Funds	9610		(60,374,885.43)	0.00	0.00	0.00	60,374,885.43	0.00	0.00	0.00	
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650		(2,020,762.76)	101,635.92	1,766,184.05	142,561.06	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690								0.00	0.00	
SUBTOTAL			(70,378,356.10)	4,676,701.71	3,773,940.70	596,984.58	60,783,314.13	166,726.15	(8,560.36)	81,850.40	
<u>Nonoperating</u>											
Suspense Clearing	9910		0.00	(222,584.12)	3,382,889.27	706,237.29	1,805,154.68	348,765.71	(77,843.54)	(742,864.34)	
TOTAL BALANCE SHEET ITEMS			140,955,653.99	(1,724,029.30)	3,413,280.70	634,863.33	(217,126.03)	489,555.83	424,657.63	(1,750,911.84)	
E. NET INCREASE/DECREASE (B - C + D)				(15,670,891.03)	(8,384,145.47)	(5,329,189.13)	(3,979,384.97)	5,207,838.06	(3,982,660.06)	(5,620,465.97)	
F. ENDING CASH (A + E)			68,022,737.06	59,638,591.59	54,309,402.46	50,330,017.49	55,537,855.55	51,555,195.49	45,934,729.52	46,187,222.65	
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									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	8010-8019	4,857,453.02	(3,770,159.54)	529,768.30	540,811.36		5,759,890.99	5,759,891.00
	Property Taxes	8020-8079	19,170,995.18	22,662,652.25	842,161.19	54,948,652.02		171,758,790.00	171,758,790.00
	Miscellaneous Funds	8080-8099	585,507.03	841,666.36	(778,458.22)	(30,399,791.34)		(53,798,133.00)	(53,798,133.00)
	Federal Revenue	8100-8299	3,588,242.72	2,842,109.31	3,163,095.48	12,469,568.61		48,959,678.99	48,959,679.00
	Other State Revenue	8300-8599	313,072.55	516,069.36	293,058.78	3,758,300.15		11,680,621.00	11,680,621.00
	Other Local Revenue	8600-8799	2,426,431.87	3,680,516.49	4,532,920.37	7,435,764.27		38,963,001.01	38,963,001.00
	Interfund Transfers In	8910-8929	0.00	782,793.11	0.00	845,989.89		1,628,783.00	1,628,783.00
	All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS			30,941,702.37	27,555,647.34	8,582,545.90	49,599,294.96	0.00	224,952,631.99	224,952,632.00
C. DISBURSEMENTS									
	Certificated Salaries	1000-1999	4,637,600.13	4,618,637.98	4,621,346.86	4,867,854.81		53,190,675.00	53,190,675.00
	Classified Salaries	2000-2999	5,154,337.36	5,219,660.89	5,228,992.82	5,692,478.80		61,239,421.00	61,239,421.00
	Employee Benefits	3000-3999	4,225,574.93	4,236,306.55	4,230,940.74	8,531,637.00		53,350,048.00	53,350,048.00
	Books and Supplies	4000-4999	995,086.99	970,798.62	1,385,172.86	3,213,424.40		11,253,806.00	11,253,806.00
	Services	5000-5999	4,686,602.54	5,687,022.30	3,753,596.51	7,830,778.93		48,564,947.98	48,564,948.00
	Capital Outlay	6000-6599	2,053,764.84	(1,013,533.90)	4,083,693.05	5,894,324.17		14,387,107.01	14,387,107.00
	Other Outgo	7000-7499	371,062.91	9,928,677.46	159,183.79	7,240,118.07		23,047,457.98	23,047,458.00
	Interfund Transfers Out	7600-7629	144,469.99	128,386.60	7,013.11	560,580.95		1,879,614.02	1,879,614.00
	All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS			22,268,499.69	29,775,956.50	23,469,939.74	43,831,197.13	0.00	266,913,076.99	266,913,077.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury	9111-9199	(14,369.77)	(15,999.48)	19,542.05	17,909.66		36,102.85	
	Accounts Receivable	9200-9299	386,986.47	(87,554.84)	14,362.40	(8,477,964.67)		(1,741,657.01)	
	Due From Other Funds	9310	(33,333.33)	0.00	0.00	(18,654,246.96)		41,087,707.78	
	Stores	9320	(14,429.53)	24,966.94	13,929.54	6,101.05		(4,595.81)	
	Prepaid Expenditures	9330	(333.33)	0.00	0.00	(226.20)		(776.19)	
	Other Current Assets	9340	0.00	0.00	0.00	0.00		0.00	
	Deferred Outflows of Resources	9490						0.00	
SUBTOTAL			324,520.51	(78,587.38)	47,833.99	(27,108,427.12)	0.00	39,376,781.62	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable	9500-9599	(5,083.37)	148,355.83	(5,083.37)	(7,063,423.35)		759,774.37	
	Due To Other Funds	9610	0.00	0.00	0.00	(40,919,961.02)		19,454,924.41	
	Current Loans	9640	0.00	0.00	0.00	0.00		0.00	
	Unearned Revenues	9650	3,460.58	0.00	3,460.58	(2,755,139.22)		(736,136.91)	
	Deferred Inflows of Resources	9690						0.00	
SUBTOTAL			(1,622.79)	148,355.83	(1,622.79)	(50,738,523.59)	0.00	19,478,561.87	
<u>Nonoperating</u>									
	Suspense Clearing	9910	189,442.41	15,491.88	958,487.08	(2,316,964.74)		4,514,627.29	
TOTAL BALANCE SHEET ITEMS			515,585.71	(211,451.33)	1,007,943.86	21,313,131.73	0.00	24,412,847.04	
E. NET INCREASE/DECREASE (B - C + D)			9,188,788.39	(2,431,760.49)	(13,879,449.98)	27,081,229.56	0.00	(17,547,597.96)	(41,960,445.00)
F. ENDING CASH (A + E)			55,376,011.04	52,944,250.55	39,064,800.57	66,146,030.13			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								66,146,030.13	

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) 16,949,315.00
- 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) 148,548,644.00

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) 11.41%

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. Entry required

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)	16,360,641.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,678,139.00
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)	932,234.65
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)	22,971,014.65
9. Carry-Forward Adjustment (Part IV, Line F)	2,165,222.37
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,136,237.02

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	88,303,007.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,711,536.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,142,547.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,132,786.00
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)	8,484,675.00
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)	4,684,671.00
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)	4,439,594.00
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)	7,238,095.35
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)	467,903.00
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)	193,400,062.35

**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) 11.88%

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) 13.00%

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>22,971,014.65</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>2,165,222.37</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>2,165,222.37</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>2,165,222.37</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	219,054.00	21,402.00	9.77%
01	3010	2,023,035.00	219,296.00	10.84%
01	3020	317,258.00	34,391.00	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	2,186,079.00	185,816.00	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	19,079,713.00	1,621,774.00	8.50%
01	5630	230,824.00	25,021.00	10.84%
01	5640	3,036,127.00	329,332.00	10.85%
01	5810	423,759.00	44,596.00	10.52%
01	6264	498,682.00	54,057.00	10.84%
01	6387	156,304.00	16,943.00	10.84%
01	6500	86,038,129.00	7,349,146.00	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	1,637,515.00	169,203.00	10.33%
01	9010	11,119,335.00	889,101.00	8.00%
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%
12	9010	695,526.00	4,641.00	0.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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. LCFF/Revenue Limit Sources	8010-8099	53,788,688.00	0.86%	54,249,086.00	0.50%	54,520,061.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,020,724.00	-30.67%	707,665.00	0.56%	711,595.00
4. Other Local Revenues	8600-8799	7,531,900.00	22.92%	9,258,031.00	5.48%	9,764,922.00
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	(3,369,650.00)	-13.57%	(2,912,490.00)	58.20%	(4,607,493.00)
6. Total (Sum lines A1 thru A5c)		60,600,445.00	1.16%	61,302,292.00	-1.49%	60,389,085.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,143,774.00		10,525,126.00
b. Step & Column Adjustment				94,207.00		109,109.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				287,145.00		305,464.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,143,774.00	3.76%	10,525,126.00	3.94%	10,939,699.00
2. Classified Salaries						
a. Base Salaries				24,378,163.00		25,403,493.00
b. Step & Column Adjustment				188,818.00		194,603.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				836,512.00		632,506.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,378,163.00	4.21%	25,403,493.00	3.26%	26,230,602.00
3. Employee Benefits	3000-3999	13,691,802.00	5.35%	14,424,972.00	4.47%	15,069,628.00
4. Books and Supplies	4000-4999	3,560,599.00	-27.32%	2,587,684.00	-0.51%	2,574,540.00
5. Services and Other Operating Expenditures	5000-5999	16,619,332.00	-23.27%	12,751,522.00	2.33%	13,049,067.00
6. Capital Outlay	6000-6999	13,707,987.00	-88.87%	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	-18.67%	16,505,936.00	-6.37%	15,454,689.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,671,831.00)	-0.97%	(12,548,715.00)	-3.39%	(12,123,607.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	273,801.00	366.11%	1,276,202.00	21.07%	1,545,125.00
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)		89,997,702.00	-19.50%	72,451,741.00	2.50%	74,265,264.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(29,397,257.00)		(11,149,449.00)		(13,876,179.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		70,013,801.08		40,616,544.08		29,467,095.08
2. Ending Fund Balance (Sum lines C and D1)		40,616,544.08		29,467,095.08		15,590,916.08
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	306,969.00		306,969.44		306,969.00
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	16,717,294.00		5,300,724.56		5,300,725.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,676,523.00		9,640,423.00		9,932,580.00
2. Unassigned/Unappropriated	9790	12,915,758.08		14,218,978.08		50,642.08
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,616,544.08		29,467,095.08		15,590,916.08

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	10,676,523.00		9,640,423.00		9,932,580.00
c. Unassigned/Unappropriated	9790	12,915,758.08		14,218,978.08		50,642.08
<i>(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)</i>						
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		
3. Total Available Reserves (Sum lines E1a thru E2c)		23,592,281.08		23,859,401.08		9,983,222.08
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 \$424,792 and back-out of carryover fund in the amount of \$137,647 are included.						
- In 2018-19, 3% of negotiated salary increase in the amount of \$305,464 is included.						
Line B2d - In 2017-18, 4% of negotiated salary increase in the amount of \$850,867 and back-out of carryover fund in the amount of \$14,355 are included.						
- In 2018-19, 3% of negotiated salary increase in the amount of \$632,506 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)						
(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	69,931,860.00	0.00%	69,931,860.00	0.00%	69,931,860.00
2. Federal Revenues	8100-8299	48,959,679.00	-12.61%	42,785,324.00	-1.14%	42,297,066.00
3. Other State Revenues	8300-8599	10,659,897.00	112.65%	22,668,501.00	18.26%	26,808,054.00
4. Other Local Revenues	8600-8799	31,431,101.00	-0.70%	31,209,686.00	0.58%	31,390,060.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,369,650.00	-13.57%	2,912,490.00	58.20%	4,607,493.00
6. Total (Sum lines A1 thru A5c)		164,352,187.00	3.14%	169,507,861.00	3.26%	175,034,533.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,046,901.00		44,875,092.00
b. Step & Column Adjustment				450,988.00		481,866.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,377,203.00		1,261,854.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,046,901.00	4.25%	44,875,092.00	3.89%	46,618,812.00
2. Classified Salaries						
a. Base Salaries				36,861,258.00		38,466,112.00
b. Step & Column Adjustment				376,046.00		398,852.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,228,808.00		639,293.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,861,258.00	4.35%	38,466,112.00	2.70%	39,504,257.00
3. Employee Benefits	3000-3999	39,658,246.00	7.51%	42,635,351.00	6.95%	45,599,052.00
4. Books and Supplies	4000-4999	7,693,207.00	-52.15%	3,681,399.00	-1.15%	3,638,991.00
5. Services and Other Operating Expenditures	5000-5999	31,945,616.00	-27.24%	23,244,922.00	-2.22%	22,727,863.00
6. Capital Outlay	6000-6999	679,120.00	-14.42%	581,204.00	-0.56%	577,952.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,433,362.00	-47.51%	1,802,302.00	-41.04%	1,062,695.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,991,852.00	-3.41%	11,582,720.00	9.04%	12,629,882.00
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)		176,915,375.00	-4.72%	168,558,826.00	3.26%	174,049,228.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(12,563,188.00)		949,035.00		985,305.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		13,878,768.80		1,315,580.80		2,264,615.80
2. Ending Fund Balance (Sum lines C and D1)						
		1,315,580.80		2,264,615.80		3,249,920.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,315,581.35		2,264,615.80		3,249,920.80
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)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,315,580.80		2,264,615.80		3,249,920.80

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 \$1,831,869 and back-out of carryover fund in the amount of \$454,666 are included.						
- In 2018-19, 3% of negotiated salary increase in the amount of \$1,261,854 is included.						
Line B2d - In 2017-18, 4% of negotiated salary increase in the amount of \$1,747,995 and back-out of carryover fund in the amount of \$519,187 are included.						
- In 2018-19, 3% of negotiated salary increase in the amount of \$639,293 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. LCFF/Revenue Limit Sources						
2. Federal Revenues	8010-8099	123,720,548.00	0.37%	124,180,946.00	0.22%	124,451,921.00
3. Other State Revenues	8100-8299	48,959,679.00	-12.61%	42,785,324.00	-1.14%	42,297,066.00
4. Other Local Revenues	8300-8599	11,680,621.00	100.13%	23,376,166.00	17.73%	27,519,649.00
5. Other Financing Sources	8600-8799	38,963,001.00	3.86%	40,467,717.00	1.70%	41,154,982.00
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)		224,952,632.00	2.60%	230,810,153.00	2.00%	235,423,618.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,190,675.00		55,400,218.00
b. Step & Column Adjustment				545,195.00		590,975.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,664,348.00		1,567,318.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,190,675.00	4.15%	55,400,218.00	3.90%	57,558,511.00
2. Classified Salaries						
a. Base Salaries				61,239,421.00		63,869,605.00
b. Step & Column Adjustment				564,864.00		593,455.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,065,320.00		1,271,799.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	61,239,421.00	4.29%	63,869,605.00	2.92%	65,734,859.00
3. Employee Benefits	3000-3999	53,350,048.00	6.95%	57,060,323.00	6.32%	60,668,680.00
4. Books and Supplies	4000-4999	11,253,806.00	-44.29%	6,269,083.00	-0.89%	6,213,531.00
5. Services and Other Operating Expenditures	5000-5999	48,564,948.00	-25.88%	35,996,444.00	-0.61%	35,776,930.00
6. Capital Outlay	6000-6999	14,387,107.00	-85.36%	2,106,725.00	-0.15%	2,103,473.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,727,437.00	-22.84%	18,308,238.00	-9.78%	16,517,384.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(679,979.00)	42.06%	(965,995.00)	-152.41%	506,275.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,879,614.00	57.79%	2,965,926.00	9.07%	3,234,849.00
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)		266,913,077.00	-9.70%	241,010,567.00	3.03%	248,314,492.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(41,960,445.00)		(10,200,414.00)		(12,890,874.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		83,892,569.88		41,932,124.88		31,731,710.88
2. Ending Fund Balance (Sum lines C and D1)						
		41,932,124.88		31,731,710.88		18,840,836.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	306,969.00		306,969.44		306,969.00
b. Restricted	9740	1,315,581.35		2,264,615.80		3,249,920.80
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	16,717,294.00		5,300,724.56		5,300,725.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,676,523.00		9,640,423.00		9,932,580.00
2. Unassigned/Unappropriated	9790	12,915,757.53		14,218,978.08		50,642.08
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)						
		41,932,124.88		31,731,710.88		18,840,836.88

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	10,676,523.00		9,640,423.00		9,932,580.00
c. Unassigned/Unappropriated	9790	12,915,758.08		14,218,978.08		50,642.08
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.55)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		23,592,280.53		23,859,401.08		9,983,222.08
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.84%		9.90%		4.02%
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)						
		53,202,828.00		53,202,828.00		53,202,828.00
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)						
		266,913,077.00		241,010,567.00		248,314,492.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		266,913,077.00		241,010,567.00		248,314,492.00
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)		266,913,077.00		241,010,567.00		248,314,492.00
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)		5,338,261.54		4,820,211.34		4,966,289.84
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)		5,338,261.54		4,820,211.34		4,966,289.84
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	266,913,077.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	51,186,890.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	12,953,449.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	981,100.00
4. Other Transfers Out	All	9200	7200-7299	21,558,995.00
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	7,239,129.00
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)				46,678,275.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	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)				169,131,078.00

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)*		395.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		427,963.25
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)	169,131,078.00	427,963.25
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	12,684.60
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%	2.88%

*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

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	178,010.00	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	185,110.00	0.00	566,868.00	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								

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								
Fund Reconciliation					0.00	0.00		
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
671 SELF-INSURANCE FUND								
Expenditure Detail	100.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	1,603,783.00		
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
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 budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d, C2d, C6d)				
Current Year (2016-17)	293.39	305.20	4.0%	Not Met
1st Subsequent Year (2017-18)	293.39	315.28	7.5%	Not Met
2nd Subsequent Year (2018-19)	293.39	323.92	10.4%	Not Met
District Funded County Program ADA (Form A/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 A/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 A/AI, Lines C1, C3f, C5, C7f)				
Current Year (2016-17)	0.00	90.00	New	Not Met
1st Subsequent Year (2017-18)	0.00	115.20	New	Not Met
2nd Subsequent Year (2018-19)	0.00	136.80	New	Not Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

County and Charter School Alternative Education Grant ADA went up at 1st interim due to a new Charter school (Opportunity Youth Academy CDS Code 43-10439-0135087) beginning September 1st, 2016. Charter School Funded County Program ADA was zero at budget adoption because our first Charter School (Opportunity Youth Academy) begins September 1st, 2016.

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2016-17)	176,986,165.00		
1st Subsequent Year (2017-18)	176,986,165.00	177,534,099.00	0.3%	Met
2nd Subsequent Year (2018-19)	176,986,165.00	177,540,147.00	0.3%	Met

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

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

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

Explanation:
 (required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2016-17)	158,012,736.00	167,780,144.00	6.2%	Not Met
1st Subsequent Year (2017-18)	161,577,858.00	176,330,146.00	9.1%	Not Met
2nd Subsequent Year (2018-19)	165,282,703.00	183,962,050.00	11.3%	Not Met

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

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

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

Explanation:
 (required if NOT met)

The increase in salaries and benefits year-over-year due to:
 (i) Negotiated on-going 5% salary increase in 2016-17, 4% salary increase in 2017-18, and 3% in 2018-19 for all employee groups.
 (ii) Negotiated increase of 0.25 hours in 2016-17 and an additional 0.25 hours increase in 2017-18 for ACE/CTA employees.
 (iii) A \$250 cap increase per FTE for health and welfare, effective 10/1/16 (prorated for 2016-17 \$188 per FTE) is included as on-going increase.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2016-17)	43,601,410.00	48,959,679.00	12.3%	Yes
1st Subsequent Year (2017-18)	43,513,603.00	42,785,324.00	-1.7%	No
2nd Subsequent Year (2018-19)	43,513,603.00	42,297,066.00	-2.8%	No

Explanation:
(required if Yes)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	14,241,103.00	11,680,621.00	-18.0%	Yes
1st Subsequent Year (2017-18)	14,248,661.00	23,376,166.00	64.1%	Yes
2nd Subsequent Year (2018-19)	14,265,321.00	27,519,649.00	92.9%	Yes

Explanation:
(required if Yes)

In 2016-17, decrease in other state revenue due to \$2.6M decrease in state Special Ed revenue per SELPA projection. Increases in 2017-18 and 2018-19 due to increase in Special Ed revenue from the Districts through rebenching to cover the negotiated salaries and benefit increase.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	37,216,596.00	38,963,001.00	4.7%	No
1st Subsequent Year (2017-18)	37,705,317.00	40,467,717.00	7.3%	Yes
2nd Subsequent Year (2018-19)	37,705,317.00	41,154,982.00	9.1%	Yes

Explanation:
(required if Yes)

In 2017-18 and 2018-19, increase in local revenue due to (i) \$1.5M of RDA revenue is included in 1st Interim but not the Adopted Budget; (ii) \$500K of increasing Technology Services Fees from Districts; (iii) \$200K increasing service fee from Environmental Ed; (iv) \$300K increasing interest income per 2015-16 Actual.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	8,175,722.00	11,253,806.00	37.6%	Yes
1st Subsequent Year (2017-18)	6,050,796.00	6,269,083.00	3.6%	No
2nd Subsequent Year (2018-19)	5,700,563.00	6,213,531.00	9.0%	Yes

Explanation:
(required if Yes)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	42,695,219.00	48,564,948.00	13.7%	Yes
1st Subsequent Year (2017-18)	33,419,235.00	35,996,444.00	7.7%	Yes
2nd Subsequent Year (2018-19)	31,482,579.00	35,776,930.00	13.6%	Yes

Explanation:
(required if Yes)

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2016-17)	95,059,109.00	99,603,301.00	4.8%	Met
1st Subsequent Year (2017-18)	95,467,581.00	106,629,207.00	11.7%	Not Met
2nd Subsequent Year (2018-19)	95,484,241.00	110,971,697.00	16.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2016-17)	50,870,941.00	59,818,754.00	17.6%	Not Met
1st Subsequent Year (2017-18)	39,470,031.00	42,265,527.00	7.1%	Not Met
2nd Subsequent Year (2018-19)	37,183,142.00	41,990,461.00	12.9%	Not Met

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

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

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

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

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

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

In 2016-17, decrease in other state revenue due to \$2.6M decrease in state Special Ed revenue per SELPA projection. Increases in 2017-18 and 2018-19 due to increase in Special Ed revenue from the Districts through rebenching to cover the negotiated salaries and benefit increase.

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

In 2017-18 and 2018-19, increase in local revenue due to (i) \$1.5M of RDA revenue is included in 1st Interim but not the Adopted Budget; (ii) \$500K of increasing Technology Services Fees from Districts; (iii) \$200K increasing service fee from Environmental Ed; (iv) \$300K increasing interest income per 2015-16 Actual.

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

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

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

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

Prior year of unspent funds are not budgeted until prior year books are closed (carryover), which is after Adopted Budget.

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, 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. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	477,987.00	477,987.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		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)	8.8%	9.9%	4.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.9%	3.3%	1.3%

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)	53,202,828.00	53,202,828.00	53,202,828.00

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)	(29,397,257.00)	89,997,702.00	32.7%	Not Met
1st Subsequent Year (2017-18)	(11,149,449.00)	72,451,741.00	15.4%	Not Met
2nd Subsequent Year (2018-19)	(13,876,179.00)	74,265,264.00	18.7%	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)

The amounts are not deficit spending, but rather budgeted from the fund balance. \$15.755M of one-time facilities projects is budgeted from fund balance in 2016-17. Other items contributing to the negative amount are contributions to the Alternative Ed programs and the carryover of the program funds from prior year in the amount of approximately \$1.7M and \$11.9M, respectively.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2016-17)	41,932,124.88	Met
1st Subsequent Year (2017-18)	31,731,710.88	Met
2nd Subsequent Year (2018-19)	18,840,836.88	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)	66,146,030.13	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:	266,913,077	241,010,567	248,314,492
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)	266,913,077.00	241,010,567.00	248,314,492.00
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)	266,913,077.00	241,010,567.00	248,314,492.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,338,261.54	4,820,211.34	4,966,289.84
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)	5,338,261.54	4,820,211.34	4,966,289.84

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)	10,676,523.00	9,640,423.00	9,932,580.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	12,915,758.08	14,218,978.08	50,642.08
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)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	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	
8. County Office's Available Reserve Amount (Lines B1 thru B7)	23,592,280.53	23,859,401.08	9,983,222.08
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	8.84%	9.90%	4.02%
County Office's Reserve Standard (Section 8A, Line 7):	5,338,261.54	4,820,211.34	4,966,289.84
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 budget adoption 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 budget adoption 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 budget adoption.

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(2,519,047.00)	(4,066,384.00)	61.4%	1,547,337.00	Not Met
1st Subsequent Year (2017-18)	(1,672,753.00)	(3,676,104.00)	119.8%	2,003,351.00	Not Met
2nd Subsequent Year (2018-19)	(1,682,266.00)	(5,449,342.00)	223.9%	3,767,076.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2016-17)	25,000.00	1,628,783.00	6415.1%	1,603,783.00	Not 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)	1,677,738.00	1,879,614.00	12.0%	201,876.00	Not Met
1st Subsequent Year (2017-18)	1,677,738.00	2,965,926.00	76.8%	1,288,188.00	Not Met
2nd Subsequent Year (2018-19)	1,677,738.00	3,234,849.00	92.8%	1,557,111.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption 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)

Contributions from CSSF to Alternative Ed and Special Ed increased by \$2,238,037 for salaries. CSSF contributed for Special Ed services to 901 Districts in the amount of \$150,000. Contributions from Facilities to Head Start in the amount of \$80,000 for the Rouleau Project. One-time funding contribution from CSSF increased in the amount of \$920,700 to Restricted Programs. (\$2,238,037 + \$150,000 + \$80,000 - \$920,700)

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

Explanation:
(required if NOT met)

The Transfer Out from Fund 13 to CSSF of \$25,000 will end in FY2016/17. One-time transfer out from Fund 67 to CSSF of \$1,603,783 is budgeted in First Interim.

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

Explanation:
(required if NOT met)

Transfers from CSSF to Child Development and the Cafeteria Fund increased due to salary negotiations.

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

Project Information:
(required if YES)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
TOTAL:				11,991,546

Type of Commitment (continued):	Prior Year (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	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):

Type of Commitment	Prior Year (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Budget Adoption (Form 01CS, Item S7A)	First 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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
5,435,217.00	5,435,217.00
5,940,327.00	5,940,327.00
6,501,923.00	6,501,923.00

- 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)

5,372,781.00	5,400,606.00
5,940,327.00	5,940,327.00
6,501,923.00	6,501,923.00

- 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)

1,162,191.00	1,162,191.00
1,309,951.00	1,309,951.00
1,420,742.00	1,420,742.00

- d. Number of retirees receiving OPEB benefits
- Current Year (2016-17)
- 1st Subsequent Year (2017-18)
- 2nd Subsequent Year (2018-19)

85	85
85	85
85	85

4. Comments:

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

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

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)
- Yes
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- No
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
- No

2. Self-Insurance Liabilities

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

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	7,687,147	7,687,147
	7,687,147	7,687,147
	7,687,147	7,687,147

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

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	428.2	427.2	427.2

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

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

Aug 05, 2016

3. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2019

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

3,380,010	6,453,784	7,933,725
-----------	-----------	-----------

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

5.0%	4.0%	3.0%
------	------	------

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

LCFF Sources, Special Ed state revenue from Districts through rebenching, increasing services fees to Environmental Ed

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
5,596,357	5,623,120	5,623,120

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

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

No		

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
450,831	455,339	493,574
1.0%	1.0%	1.0%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	953.7	953.7	953.7

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

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

Oct 13, 2016

3. Period covered by the agreement:

Begin Date: Sep 01, 2016

End Date: Aug 31, 2019

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")

2,821,142

5,220,994

7,116,197

5.0%

4.0%

3.0%

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

LCFF Sources, Special Ed state revenue from Districts through rebenching, increasing services fees to external Technology users (Districts) and increasing fees to Environmental Ed

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

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
13,250,460	13,310,066	13,310,066

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

- Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
511,265	516,377	542,514
1.0%	1.0%	1.0%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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	174.1	173.1	173.1

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

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

Yes

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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)?

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes	
Total cost of salary settlement	1,158,478	2,145,626	2,915,601
Change in salary schedule from prior year (may enter text, such as "Reopener")	5.0%	4.0%	3.0%

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Current Year (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?

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes	Yes
Total cost of H&W benefits	2,285,235	2,296,113	2,296,113
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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?

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes	Yes
Cost of step & column adjustments	136,972	138,342	148,342
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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?

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes	Yes
Total cost of other benefits	2,000	2,000	2,000
Percent change in cost of other benefits over prior year			

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)

A5 - Please refer to S8
A8 - Chief Business Officer (CBO) resigned September 2016. Interim CBO started November 2016.

End of County Office First Interim Criteria and Standards Review
