# Orcutt Union School District

First Interim Report

2016-2017

(Period Ending October 31, 2016)



# **INDEX**

First Interim Report Narrative	l
General Fund Summary	1
Comparison of Adopted Budget to First Interim Budget	
General Fund Revenues	2
Expenditures by Object	3
Expenditures by Function	4
Major Function Descriptions	5
OUSD Enrollment History	6
General Fund	7
Charter School Fund	32
Child Development Fund	40
Cafeteria Special Revenue Fund	46
Deferred Maintenance Fund	53
Special Reserve for Post-Employment Benefits Fund	58
Capital Facilities Fund	61
Special Reserve for Capital Outlay Projects Fund	67
Bond Interest and Redemption Fund	73
Self-Insurance Fund	77
Average Daily Attendance	82
First Interim Cash Flow	84
No Child Left Behind Maintenance of Effort Expenditures	86
Inter-Fund Activities for All Funds	89
General Fund – Multi-Year Projections – Unrestricted	91
General Fund – Multi-Year Projections – Restricted	93
General Fund – Multi-Year Projections – Unrestricted/Restricted	95
School District Criteria & Standards	100
District Certification of Interim Report	126
Budget, Interims, and Financial Reporting Calendar	129



### **OCUTT UNION SCHOOL DISTRICT**

First Interim Report Narrative 2016-17

### **Background**

Education Code 42130 provides that the district submits a First Interim Report to the governing board of the district that updates the financial and budgetary status of the district for the period ending October 31, 2016. Furthermore, the governing board must certify the financial status of the district. The recommendation to the board is to adopt the First Interim Report with a Positive Certification.

### **Local Control Funding Formula (LCFF)**

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEA's) maximum flexibility in allocating resources to meet local needs. Essentially, funding is based on average daily attendance with different grade span adjustments for TK-3rd, 4th-6th, 7th-8th and 9th-12th. Additional supplemental and concentration dollars are generated by students who are English language learners, foster youth or economically disadvantaged. These students can only be counted once as funding is based on an unduplicated count. Supplemental grants are generated with an additional 20% of Base Grade Span for percentage of unduplicated students. Concentration grants are calculated at 50% of Base Grade Span for percentage of unduplicated students above 55%. While our district does receive additional supplemental funding, we do not qualify for any concentration funding.

We use a combination of calculations using the FCMAT calculator in combination with School Services of California for guidance as per their dartboard. Because future LCFF funding is entirely at the discretion of the legislature and the governor, districts need to be cautious about committing future expenditures based on current gap funding projections.

### **Local Control and Accountability Plans (LCAP)**

Effective 2014/2015, the LCFF requires local accountability plans in shifting control of the District budget from the state to the local level. A Local Control and Accountability Plan must be adopted by June 30th prior to the fiscal year for which it is created. Plans must be aligned and adopted with the district's budget beginning with fiscal year 2014/2015 and meet certain criteria referenced in law. Our district is compliance with this requirement and we are proud of our comprehensive LCAP and how its implementation is serving our students.

### **Education Protection Account (EPA)**

The EPA provides local educational agencies with general purpose state aid funding pursuant to Proposition 30 that was approved by the voters November 6, 2012. These taxes are set to expire as follows:

- 2016, additional ¼ cent sales tax expires
- 2018, increase to personal income tax for high income earners expires

With the recent passage of Proposition 55, the personal income tax for high income earners that was originally scheduled to expire in 2018, is now extended to 2030. Although this is good news for funding for school districts, it is difficult to quantify the impact that will occur in 2018.

### Reserves

County Offices of Education, School Services of California, the California Association of School Business Officials and the Fiscal Crisis Management Advisory Team continue to emphasize the need for reserves far in excess of the minimum reserve requirements. The experience of the past seven years clearly demonstrated these minimum levels were not adequate to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll. There are many reasons to maintain higher reserve levels including, but not limited to:

- Protection against exposure to significant one-time outlays such as natural disasters, lawsuits or unforeseen building and/or equipment needs
- Protection against volatility of state revenues
- Flexibility to absorb unanticipated expenses without significant disruption to educational programs
- Protection against the cost of borrowing cash
- Protection against declining enrollment
- Planning for major projects such as technology infrastructure upgrades and deferred maintenance
- Flexibility to shift resources as priorities set through the LCAP process

The revenue model of the State of California is volatile and as we've experienced in the recent past when state revenues drop suddenly, the legislature reduces funding to K - 12 Education. Volatility of funding is one of the most compelling reasons for carrying a significantly higher reserve level than the statutory 3% minimum.

### **Multi-Year Assumptions**

Multi-year projections are required for most all fiscal benchmarks. Nearly all school districts in California use California School Services (SSC) dartboard assumptions which are a starting point for current and future years. The FCMAT calculator is an additional tool regarding LCFF projections as a basis to compare with SSC. Our district is a lower revenue LCFF district which means some of our neighboring districts receive more revenue per student than we do.

Our district also recognizes the risks of economic conditions that require us to look at many possibilities regarding education funding. Future expenditure uncertainty may arise from the following:

- Rising costs of STRS and PERS
- The dependence of LCFF entitlements on shifting eligible pupil counts at various grade levels
- Continued changes in legislative mandates
- Pressure on labor costs that are complicated by the fact that districts in the same labor market may receive significantly different year over year funding increases
- Changing expenditure requirements as a result of LCAP development

At this time, and for the next four years, districts will be transitioning between two funding methods. Actual increases that each district and charter school receives will vary depending on the differences between current level of funding and the LCFF target that is specific to each district.

### GENERAL FUND

### Revenues

The First Interim Report reflects changes in revenues from that presented in the Adopted Budget as follows:

\$ 17,480
\$ 196,635
\$ (100,905)
\$ 15,374
\$ 128,584

### **Expenditures**

The First Interim Report reflects changes in expenditures from that presented in the Adopted Budget as follows:

<ul> <li>Certificated Salaries         Attrition savings, no FTE increase     </li> </ul>	\$ (491,063)
<ul> <li>Classified Salaries</li> </ul>	\$ 3,475
<ul> <li>Benefits</li> </ul>	\$ (1,357)
<ul> <li>Books and Supplies</li> </ul>	\$ (16,074)
• Services Speech/OT Contracts, Site carryover	\$ 337,480
• Capital Outlay Special Ed. bus purchase	<u>\$ 117,031</u>
TOTAL INCREASE (DECREASE) IN EXPENSES/ TRANSFERS OUT	\$(50,508)

### OTHER FUNDS

The Charter School Fund (Fund 09) LCFF sources have been revised to reflect projected LCFF sources.

The Child Nutrition Fund (Fund 13) reflects deficit spending of approximately \$41,000. As we continue to refine this budget and how we deliver healthier and more efficient meals to our students, we expect this deficit to be substantially reduced or eliminated by Second Interim.

### **MULTI-YEAR ASSUMPTIONS**

Beginning on page 91 are the General Fund financial projections for the 2015-16 and 2016-17 fiscal years. Projections reflect flat student enrollment in 2016-17 and 2017-18.

The following are a list of assumptions used in compiling the multi-year projections:

	MULTI YI	EAR ASSUMI	PTIONS		
	2016-17	2017-18	2018-19	2019-20	2020-21
Enrollment Projections	4,494	4,494	4,494	4,494	4,494
Funded ADA	4,317.21	4,317.21	4,317.21	4,317.21	4,317.21
Projected ADA	4,327.84	4,327.84	4,327.84	4,327.84	4,327.84
Unduplicated Pupil Count	46.08%	46.08%	46.08%	46.08%	46.08%
SSC LCFF Gap Funding	54.18%	19.3%	34.25%	36.74%	0.0%
Special Education COLA	0%	1.11%	2.42%	2.67%	0%
Mandate Block Grant	\$121,341	\$121,341	\$121,341	\$121,341	\$121,341
One-Time Discretionary Grant	\$926,158	0	0	0	0
Unrestricted Lottery Funds per ADA	\$140	\$140	\$140	\$140	\$140
Restricted Lottery Funds per ADA	\$41	\$41	\$41	\$41	\$41
Charter School allowable fees	\$1,275,000	\$1,175,000	\$1,175,000	\$1,175,000	\$1,175,000
Additional Base Grant	\$1,025,048	\$101,916	\$621,813	\$768,506	\$0
Additional Supplemental Grant	\$469,569	\$83,277	\$143,902	\$130,791	\$0
Projected step and column for all units	\$341,522	\$346,166	\$350,874	\$355,646	\$360,483
	\$2,612,644	\$2,996,856	\$3,381,068	\$3,765,280	\$3,966,732
Projected STRS contribution	12.58%	14.43%	16.28%	18.13%	19.10%
	\$778,742	\$869,007	\$958,711	\$1,042,808	\$1,143,725
Projected PERS contribution	13.89%	15.50%	17.10%	18.60%	19.80%
Health/Welfare budgeted @ 2016-17 levels	\$4,194,858	\$3,872,029	\$3,872,029	\$3,872,029	\$4,000,029
Increase of certificated FTE due to Class Size	0	3.0	0	0	8.0
Post-Employment Benefits Transfer	\$221,401	\$221,401	\$221,401	\$221,401	\$221,401
Textbook Adoptions	0	\$1,000,000	\$1,000,000	0	0
Deferred Maintenance	\$592,000	\$592,000	\$592,000	\$592,000	\$592,000
Facility Improvements	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Facility Transfer for Charter School Capital Outlay	\$ 60,664	\$ 60,664	\$ 60,664	\$ 60,664	\$ 60,664
California CPI applied to Supplies/Services	2.26%	2.39%	2.46%	2.63%	2.36%
Reserve for Economic Uncertainties	3%	3%	3%	3%	3%

### **SUMMARY**

Based on the information in the 2016-17 First Interim Report, the Orcutt Union School District meets its financial obligations for the current and two subsequent years by maintaining the required minimum level Reserve for Economic Uncertainties for 2016-17, 2017-18, and 2018-19 of 3%.

All projections are based upon information available at this time and are subject to change, as economic conditions change and further information is available.

### **ORCUTT UNION SCHOOL DISTRICT**

GENERAL FUND SUMMARY First Interim Summary 2016-17

Beginning Balance:			\$	7,036,498	
Revenues:					
LCFF Sources	\$	35,531,948			
Federal	\$	1,587,898			
State	\$	5,642,055			
Local	\$	1,290,713			
Transfers In (From Fund 25)	\$	6,000			
Tota	l Income:		\$	44.058.614	
Expenditures:			•	,	
Certificated Salaries	\$	19,615,561			
Classified Salaries	\$	6,565,621			
Employee Benefits	\$	10,157,966			
Books/Supplies	\$	2,448,231			
Services/Operating Expenditures	\$	4,179,087			
Facilities/Capital Outlay	\$	699,506			
Other Outgo	\$	343			
Transfers of Indirect/Direct Support Costs	\$	(72,753)			
Transfers Out/Uses - Deferred Maint./Post Retiren	nent \$	555,664			
	1925				
Total Expe	enditures:		\$	44,148,883	Deficit spending is due to restricted
Net Increase (decrease) in Fund Balance	enditures:		\$ \$	(90,269)	Deficit spending is due to restricted program funds carried forward from prior
	enditures:			(90,269)	Deficit spending is due to restricted program funds carried forward from prior year.
	enditures:			(90,269)	program funds carried forward from prior
	enditures:			(90,269)	program funds carried forward from prior
Net Increase (decrease) in Fund Balance	enditures:			(90,269)	program funds carried forward from prior
	enditures:			(90,269)	program funds carried forward from prior year.
Net Increase (decrease) in Fund Balance	enditures:			(90,269)	program funds carried forward from prior year.
Net Increase (decrease) in Fund Balance  Unadjusted Ending Balance:	enditures:	15,500		(90,269)	program funds carried forward from prior year.
Net Increase (decrease) in Fund Balance  Unadjusted Ending Balance:  Components of Ending Fund Balance:		15,500 12,898		(90,269)	program funds carried forward from prior year.
Net Increase (decrease) in Fund Balance  Unadjusted Ending Balance:  Components of Ending Fund Balance:  Revolving Cash Fund	\$			(90,269)	program funds carried forward from prior year.
Unadjusted Ending Balance:  Components of Ending Fund Balance:  Revolving Cash Fund Stores	\$	12,898		(90,269)	program funds carried forward from prior year.
Unadjusted Ending Balance:  Components of Ending Fund Balance:  Revolving Cash Fund Stores Set Aside for Compensated Absences	\$	12,898 20,000 3,792,268		(90,269)	program funds carried forward from prior year.
Unadjusted Ending Balance:  Components of Ending Fund Balance: Revolving Cash Fund Stores Set Aside for Compensated Absences Reserve for Potential Enrollment Decline Reserve for Future Deficit Spending Strategic Plan	\$ \$ \$	12,898 20,000 3,792,268 1,500,000		(90,269)	program funds carried forward from prior year.
Unadjusted Ending Balance:  Components of Ending Fund Balance: Revolving Cash Fund Stores Set Aside for Compensated Absences Reserve for Potential Enrollment Decline Reserve for Future Deficit Spending Strategic Plan State Mandatory Minimum Reserve - 3%	\$ \$ \$	12,898 20,000 3,792,268 1,500,000 1,324,467		(90,269)	program funds carried forward from prior year.
Unadjusted Ending Balance:  Components of Ending Fund Balance: Revolving Cash Fund Stores Set Aside for Compensated Absences Reserve for Potential Enrollment Decline Reserve for Future Deficit Spending Strategic Plan	\$ \$ \$ \$	12,898 20,000 3,792,268 1,500,000		(90,269)	program funds carried forward from prior year.

Undesignated/Unappropriated \$ 0

Projected Contributions:

 Special Ed. =
 \$ 3,495,401

 Transportation, Regular =
 \$ 877,585

 Transportation, Special Ed. =
 \$ 191,289

 Routine Maintenance =
 \$ 1,117,411

 Career Technical Ed Match =
 \$ 48,782

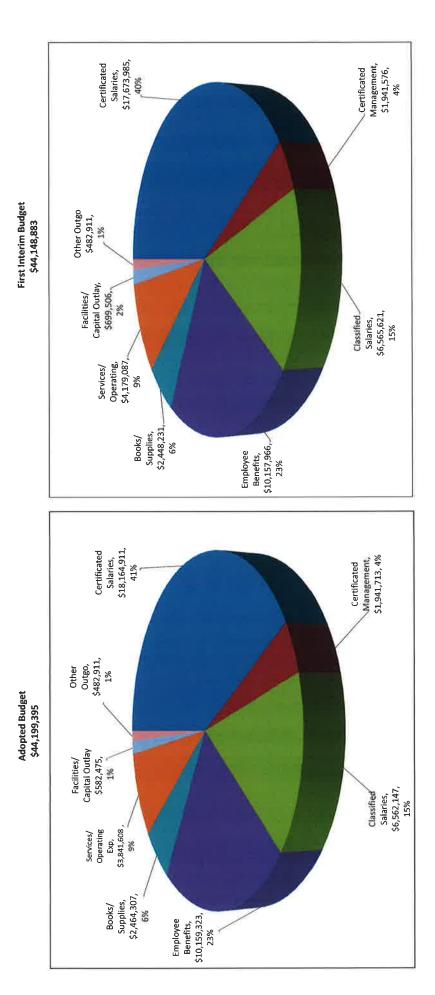
LCFF, \$35,531,948, 81% Other Financing, \$6,000, 0% First Interim Budget \$44,058,614 Local, \$1,290,713, 3% State, \$5,642,055,\_ 13% Federal, \$1,587,898,.. 3% Other Financing , \$6,000, 0% LCFF, \\$35,514,468, 81% Local, \$1,275,339, 3% Adopted Budget \$43,930,030 State, \$5,742,960, 13% Federal, \$1,391,263, 3%

COMPARISON OF ADOPTED BUDGET TO FIRST INTERIM BUDGET GENERAL FUND REVENUE BY OBJECT

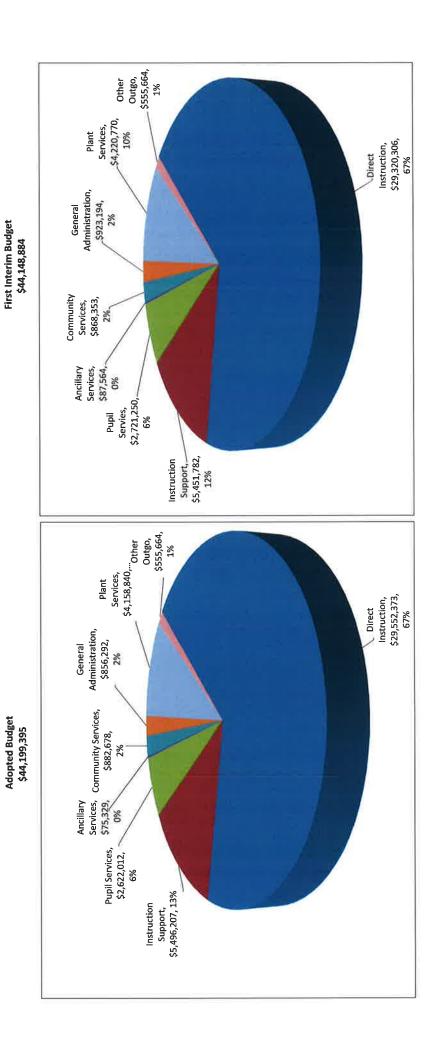
FISCAL YEAR 2016-2017

**ORCUTT UNION SCHOOL DISTRICT** 

ORCUTT UNION SCHOOL DISTRICT
COMPARISON OF ADOPTED BUDGET TO FIRST INTERIM BUDGET
GENERAL FUND EXPENDITURES BY OBJECT
FISCAL YEAR 2016-2017



COMPARISON OF ADOPTED BUDGET TO FIRST INTERIM BUDGET **GENERAL FUND EXPENDITURES BY FUNCTION ORCUTT UNION SCHOOL DISTRICT** FISCAL YEAR 2016-2017



## **Major Function Descriptions**

- **DIRECT INSTRUCTION** Activities dealing directly with the interaction between teachers and students. Includes regular and special education services.
- INSTRUCTION SUPPORT These are services that provide administrative, technical and logistical support to facilitate and enhance instruction. i.e. Curriculum development, staff development, library, media and technology as well as school administration
- PUPIL SERVICES Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, transportation and food services.
- ANCILLARY SERVICES School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment. i.e. athletics, band, clubs
- COMMUNITY SERVICES Activities concerned with providing community services to community participants other than students. i.e. child care, community facilities scheduling.
- GENERAL ADMINISTRATION Activities concerned with establishing policy and overall general administration of the district. i.e., board, superintendent, fiscal services, personnel, warehouse, data processing
- PLANT SERVICES Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and a state of repair.
- OTHER OUTGO Outlay for debt service, transfers to other agencies, inter-fund transfers out.

# ORCUTT UNION SCHOOL DISTRICT ENROLLMENT HISTORY (Based on CALPADS data)

GRADE LEVEL	2006/07 2007/08 2008/09	2007/08	2008/09	2009/10	2010/11	2010/11 2010/12 2012/13 2013/14 2014/15	2012/13	2013/14		2015/16 2016/17		2017/18	2018/19
											PROJ	PROJ	PROJ
~	483	452	460	429	473	436	476	502	520	468	492		
1ST	482	463	447	444	429	504	452	415	469	438	421		
2ND	454	488	449	432	457	458	516	454	430	481	431		
3RD	528	449	482	446	425	474	476	522	481	456	480		
4TH	511	537	447	484	458	454	496	501	536	202	466		
5TH	562	523	513	470	486	479	459	491	514	573	521		
6ТН	558	574	524	521	470	504	489	466	206	513	585		
SUBTOTAL K-6	3.578	3,486	3,322	3,226	3,198	3,309	3,364	3,351	3,456	3,436	3,396	*	1
7TH	576	553	575	520	529	509	513	529	505	505	552		
8ТН	296	568	545	583	538	562	510	520	551	551	546		
SUBTOTAL 7-8	1,172	1,121	1,120	1,103	1,067	1,071	1,023	1,049	1,056	1,056	1,098		1
Home Study SPED - SDC													
TOTAL	4,750	4,607	4,442	4329	4,265	4,380	4,387	4,400	4,512	4,492	4,494	4,494	4,494
TOTAL													
K-6 PREV YR.	(21)	(95)	(164)	(96)	(28)	111	55	(13)	105	(20)	0	0	0
7-8 PREV YR.	29	(51)	Ξ	(17)	(36)	4	(48)	26	7	•	1		1
Total decline/increase	8	(143)	(165)	(113)	(64)	115	7	13	112	(20)	1		•
TOTAL													
%GROWTH									,				
(DECLINE)	0.17%	-3.01%	-3.58%	-2.54%	-1.48%	2.70%	0.16%	0.30%	2.55%	-0.44%			
K-6 %													
GROWTH (DECLINE)	-0.58%	-2.57%	-4.70%	-2.89%	-0.87%	3.47%	1.66%	-0.39%	3.13%	-0.58%			
()													
7-8 % GROWTH													
(DECLINE)	2.54%	2.54% -4.35%	-0.09%	-1.52%	-1.52% -3.26%	0.37%	-4.48%	2.54%	%29.0	%00.0			

42 69260 0000000 Form 01I

Description R		ject des	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							NEK	
1) LCFF Sources	8010-	-8099	34,516,879.00	34,516,879.00	7,196,444.41	34,534,359.00	17,480.00	0,1%
2) Federal Revenue	8100-	-8299	0.00	0,00	0.00	0.00	0,00	0,0%
3) Other State Revenue	8300-	-8599	1,785,608,00	1,785,608.00	23,214.25	1,684,703:00	(100,905.00)	-5,79
4) Other Local Revenue	8600-	-8799	1,220,501.52	1,235,473.86	153,376.44	1,235,473.86	0.00	0.09
5) TOTAL, REVENUES			37,522,988.52	37,537,960.86	7,373,035,10	37,454,535,86		
B. EXPENDITURES								
1) Certificated Salaries	1000-	-1999	16,817,419.56	16,731,242,37	3,500,598.11	16,506,365.32	224,877.05	1.39
2) Classified Salaries	2000-	-2999	4,832,213.08	4,832,213.08	1,414,810.23	4,978,712,74	(146,499.66)	-3.09
3) Employee Benefits	3000-	-3999	7,048,946.51	7,035,096.50	1,573,115.01	7,140,336.50	(105,240.00)	-1.59
4) Books and Supplies	4000-	-4999	2,002,251,38	2,188,592.17	365,052.74	1,787,576.17	401,016.00	18.39
5) Services and Other Operating Expenditures	5000-	-5999	1,354,466.29	1,421,830.65	1,114,257.93	1,484,154.01	(62,323.36)	-4.49
6) Capital Outlay	6000-	-6999	423,708.00	423,708.00	424,069.71	553,739.00	(130,031.00)	-30.79
7) Other Outgo (excluding Transfers of Indirect Costs)	7100- 7 <b>4</b> 00-	-7299 -7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-	-7399	(97,149.32)	(97,149.32)	0.00	(106,513.87)	9,364.55	-9.69
9) TOTAL, EXPENDITURES			32,381,855.50	32,535,533.45	8,391,903.73	32,344,369.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,141,133,02	5,002,427,41	(1,018,868.63)	5,110,165.99		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	8900-	-8929	6,000.00	6,000.00	0.00	6,000.00	0.00	0.09
b) Transfers Out	7600-	-7629	259,664.00	259,664.00	0.00	259,664.00	0.00	0.09
Other Sources/Uses     a) Sources	8930-	-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-	-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-	-8999	(4,657,602.96)	(4,657,602.96)	0.00	(4,612,811.93)	44,791.03	-1.09
4) TOTAL, OTHER FINANCING SOURCES/USE	S		(4,911,266.96)	(4,911,266.96)	0.00	(4,866,475.93)		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Proj <b>ected Y</b> ear Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			229,866,06	91,160,45	(1,018,868.63)		\=/.	
F. FUND BALANCE, RESERVES			229,000.00	91,100.45	(1,010,000.03)	243,090.06		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,421,442.31	6,421,442.31		6,421,442.31	0.00	0.09
b) Audit Adjustments		9793	0,00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			6,421,442,31	6,421,442.31		6,421,442.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)	l		6,421,442,31	6,421,442.31		6,421,442.31		
2) Ending Balance, June 30 (E + F1e)			6,651,308,37	6,512,602,76		6,665,132.37		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	15,500.00	15,500.00		15,500.00		
Stores		9712	12,898.00	12,898.00		12,898.00		
Prepaid Expenditures		9713	Ō°00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0,00		
Other Assignments		9780	2,680,782,37	5,158,222.78		5,312,267.86		
Compensated Absences	0000	9780	20,000.00					
Enrollment Decline	0000	9780	254,000.00					
Textbook Adoptions	0000	9780	1,100,000.00					
Bus Replacement	0000	9780	180,000.00					
Strategic Plan	0000	9780	1,119,298.84					
Strategic Plan	1100	9780	7,483.53					
Compensated Absences	0000	9780		20,000.00				
Enrollment Decline	0000	9780		254,000.00				
Textbook Adoptions	0000	9780		1,100,000.00				
Bus Replacement	0000	9780		180,000.00				
Strategic Plan	0000	9780	i	1,500,000.00				
Reserve for Technology For Students	0000	9780	-	500,000.00				
Reserve for Future Reductions	0000	9780		1,596,739.25				
Strategic Plan	1100	9780		7,483.53				
Compensated Absences	0000	9780				20,000.00		
Reserve for Future Deficit Spending	0000	9780				3,792,267.86		
Reserve for Potential Enrollment Deck	0000	9780				0.00		
Reserve for Startegic Plan	0000	9780				1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,325,982.00	1,325,982.00		1,324,466.51		
Unassigned/Unappropriated Amount		9790	2,616,146.00	(0.02)		0.00		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES		, , , , , , , , , , , , , , , , , , ,	,-,	, -,			1.1
Principal Apportionment							
State Aid - Current Year	8011	18,425,866.00	18,425,866.00	5,168,868.00	18,430,452.00	4,586.00	0.0
Education Protection Account State Aid - Current Year	8012	5,719,483.00	5,719,483.00	1,412,570.00	5,719,483.00	0.00	0.0
State Aid - Prior Years	8019	0.00	0.00	516,394.00	0.00	0.00	0.0
Tax Relief Subventions Homeowners' Exemptions	8021	58,692.00	58,692.00	0.00	58,692.00	0.00	0.0
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes	0023	0.00	0.00	0.00	0.00	0.00	0.0
Secured Roll Taxes	8041	10,207,681.00	10,207,681.00	0.00	10,207,681.00	0.00	0.0
Unsecured Roll Taxes	8042	476,560.00	476,560.00	435,411,41	476,560.00	0.00	0.0
Prior Years' Taxes	8043	(21,759.00)	(21,759.00)	0.00	(21,759.00)	0.00	0.0
Supplemental Taxes	8044	571,789.00	571,789.00	0.00	571,789.00	0.00	0.0
Education Revenue Augmentation							
Fund (ERAF)	8045	1,245,671.00	1,245,671.00	0,00	1,245,671.00	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0,00	0.00	0.0
Penalties and Interest from	0047	0.00	0.00	0,00	0,00	0.00	0,0
Delinquent Taxes	8048	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		36,683,983.00	36,683,983.00	7,533,243.41	36,688,569,00	4,586.00	0.0
164 AT 204 A				- thinks			
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year 0000	8091	(296,000.00)	(296,000.00)	0.00	(296,000.00)	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	(1,871,104.00)	(1,871,104.00)	(336,799.00)	(1,858,210.00)	12,894.00	-0.7
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES		34,516,879.00	34,516,879.00	7,196,444.41	34,534,359.00	17,480.00	0.1
EDERAL 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	0.00	0.0
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		
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0
Flood Control Funds	8270	0.00	0.00	0-00	0.00	0.00	0.0
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	2013	
NCLB: Title I, Part A, Basic Grants	8290						
Low-Income and Neglected 3010  NCLB: Title I, Part D, Local Delinquent  Program 3025							
	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,				oly Til			
Olher No Child Left Behind	5510	8290						
Vocational and Applied Technology Education	3500-3699	8290			1			
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
THER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319			Jan San San San San San San San San San S			
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,148,402.00	1,148,402.00	0.00	1,047,497.00	(100,905.00)	-8.89
Lottery - Unrestricted and Instructional Materia	ls	8560	634,206.00	634,206.00	12,812.73	634,206.00	0.00	0.09
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	0.09
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, 6690	8590						
California Clean Energy Jobs Act	6230	8590	10 - 30 -		100			
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	3,000.00	3,000.00	10,401.52	3,000.00	0.00	0.09
An Origi State Descring	VII ORIGI	0030	1,785,608,00	1,785,608.00	23,214.25	1,684,703.00	(100,905.00)	-5.79

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			- 1	,		1		
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
Other		8622	0.00	0.00	0.00	0.00	0.00	0
Community Redevelopment Funds								- 55
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		8631	0.00	0.00	0.00	0.00	0.00	0
Sale of Equipment/Supplies Sale of Publications			0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8632 8634	0.00	0.00	0.00	0.00	0.00	- 0
All Other Sales			0.00	0.00	0.00	0.00	0.00	0
Leases and Rentals		8639					0.00	
		8650 8660	17,000.00 23,000.00	17,000.00 23,000.00	1,409,00	17,000.00 23,000.00	0.00	0
Interest	Investmente	8662	0.00	0.00	0.00	0,00	0.00	
Net Increase (Decrease) in the Fair Value of	invesiments	8002	0,00	0.00	0.00	0,00	0.00	0
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0
Non-Resident Students		8672	0.00	0,00	0.00	0.00	0.00	0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0
Interagency Services		8677	0.00	0.00	0.00	0.00	0,00	0
Mitigation/Developer Fees		8681	0.00	0,00	0.00	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustn	nent	8691	0.00	0,00	0.00	0.00	0.00	0
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,180,501.52	1,195,473.86	139,735.78	1,195,473.86	0.00	0
Fuition		8710	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	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	0000	5.50						
From Districts or Charter Schools	All Other	8791	0.00	0,00	0.00	0.00	0.00	0
From County Offices	All Other	8792	0,00	0.00	0.00	0.00	0.00	0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others	Çalul	8799	0,00	0.00	0.00	0.00	0.00	0
FOTAL, OTHER LOCAL REVENUE		5,55	1,220,501,52	1,235,473,86	153,376.44	1,235,473.86	0.00	0
O OTTLET LOOP & INEVERSE			1,220,001,02	1,200,410,00	130,010,44	1,200,410,00	5,50	Ü

# 

Description Resource Code	Object s 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	14,659,143.68	14,572,966.49	2,771,170.99	14,339,240.90	233,725.59	1.6%
Certificated Pupil Support Salaries	1200	158,245,92	158,245,92	52,237.92	155,992,02	2,253,90	1.4%
Certificated Supervisors' and Administrators' Salaries	1300	1,830,898.44	1,830,898,44	607,833,68	1,830,851,04	47,40	0.09
Other Certificated Salaries	1900	169,131.52	169,131.52	69,355.52	180,281.36	(11,149.84)	-6.6%
TOTAL, CERTIFICATED SALARIES		16,817,419,56	16,731,242,37	3,500,598,11	16,506,365.32	224,877.05	1.39
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	103,826,31	103,826.31	20,709.21	387,232.17	(283,405.86)	-273.0%
Classified Support Salaries	2200	2,465,956.37	2,465,956.37	728,937.57	2,389,850.14	76,106.23	3.19
Classified Supervisors' and Administrators' Salaries	2300	496,900,96	496,900.96	165,381.00	493,503.00	3,397.96	0.79
Clerical, Technical and Office Salaries	2400	1,611,081.82	1,611,081.82	467,929.36	1,560,143.67	50,938.15	3.2%
Other Classified Salaries	2900	154,447,62	154,447,62	31,853.09	147,983.76	6,463,86	4.29
TOTAL, CLASSIFIED SALARIES		4,832,213.08	4,832,213.08	1,414,810.23	4,978,712.74	(146,499.66)	-3,0%
EMPLOYEE BENEFITS							
STRS	3101-3102	1,989,379.64	1,979,036,43	428,259.97	2,055,139,76	(76,103.33)	-3.89
PERS	3201-3202	575,223.39	575,223,39	162,506,18	561,335.00	13,888.39	2.49
OASDI/Medicare/Alternative	3301-3302	564,268,13	562,870.09	143,668.99	551,586.95	11,283.14	2.09
Health and Welfare Benefits	3401-3402	3,090,754,34	3,090,754.34	646,427.96	3,152,742.08	(61,987.74)	-2.09
Unemployment Insurance	3501-3502	10,401.57	10,358.49	2,332.66	10,223,42	135.07	1.39
Workers' Compensation	3601-3602	496,613,72	494,548.04	111,831.79	490,137.23	4,410.81	0.99
OPEB, Allocated	3701-3702	296,169.12	296, 169.12	72,801.26	295,116.72	1,052.40	0.49
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0,00	0.00	0.09
Other Employee Benefits	3901-3902	26,136.60	26,136.60	5,286.20	24,055.34	2,081,26	8.09
TOTAL, EMPLOYEE BENEFITS		7,048,946.51	7,035,096,50	1,573,115.01	7,140,336.50	(105,240.00)	-1.5%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	1,100,000.00	1,100,000.00	10,735.15	298,884.00	801,116.00	72.89
Books and Other Reference Materials	4200	21,688.93	21,688.93	1,798.08	21,688.93	0.00	0.09
Materials and Supplies	4300	805,062.45	985,547.40	248,949.73	1,185,647.40	(200,100.00)	-20.39
Noncapitalized Equipment	4400	75,500.00	81,355.84	103,569.78	281,355.84	(200,000.00)	-245.89
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		2,002,251.38	2,188,592.17	365,052.74	1,787,576.17	401,016.00	18.39
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	67,500.00	67,500.00	60,000.00	67,500.00	0.00	0.09
Travel and Conferences	5200	180,098.60	180,098.60	44,098.03	233,716.16	(53,617.56)	-29.89
Dues and Memberships	5300	22,930.00	22,930,00	17,019.83	22,930.00	0.00	0.09
Insurance	5400-5450	200,834.50	200,834.50	205,303.68	200,834.50	0.00	0.09
Operations and Housekeeping Services	5500	792,349.00	792,349,00	176,781.31	792,349.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	202,277.00	202,277.00	57,061.86	202,277.00	0.00	0.09
Transfers of Direct Costs	5710	2,500.00	2,500.00	(630.42)	2,500.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	(1,373,600.00)	(1,373,600.00)	(732.79)	(1,373,600.00)	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	1,007,803.39	1,075,167.75	467,844.66	1,076,167.75	(1,000.00)	-0.19
Communications	5900	251,773.80	251,773.80	87,511.77	259,479.60	(7,705.80)	-3.19
TOTAL, SERVICES AND OTHER	3900	201,773.00	231,113,00	31,311.77	205,475.00	(1,103,00)	-0.17

Description Reso	urce 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		00000	1.4	(-/	(5)	(=)	(-/	V- /
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	29,000.00	29,000,00	0.00	29,000.00	0.00	0.0
Buildings and Improvements of Buildings		6200	58,600.00	58,600.00	0.00	58,600.00	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	275,000.00	275,000.00	421,893.72	405,031.00	(130,031.00)	-47.3
Equipment Replacement		6500	61,108.00	61,108.00	2,175.99	61,108.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			423,708.00	423,708.00	424,069.71	553,739.00	(130,031.00)	-30,7
OTHER OUTGO (excluding Transfers of Indirect Cos	its)							
Tuition								
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 Apportionmen To Districts or Charter Schools	ts 6500	7221			-116			
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 A	JI Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indire	ect Costs)	, ,,,,	0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0,00	0,00	0,00	5,55	
Transfers of Indirect Costs		7310	(24,396.43)	(24,396.43)	0.00	(33,760.98)	9,364.55	-38.4
Transfers of Indirect Costs - Interfund		7350	(72,752,89)	(72,752.89)	0.00	(72,752.89)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	T COSTS		(97,149.32)	(97,149.32)	0.00	(106,513.87)	9,364.55	-9.6

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NTERFUND TRANSFERS				•				
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	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	259,664.00	259,664.00	0.00	259,664.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			259,664.00	259,664_00	0.00	259,664.00	0.00	0.0
OTHER SOURCES/USES SOURCES								
State Apportionments		0004	0.00	0.00	0.00	0.00	0.00	0.0
Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0,00	0,00	0.0
Proceeds from Sale/Lease-								
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources								
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		3070	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	(4,657,602.96)	(4,657,602.96)	0.00	(4,612,811.93)	44,791.03	-1.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			(4,657,602.96)	(4,657,602.96)	0.00	(4,612,811.93)	44,791.03	-1.0
OTAL, OTHER FINANCING SOURCES/USES	3		(4,911,266.96)	(4,911,266.96)	0.00	(4,866,475.93)	44,791.03	-0.9

Description		ject des	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	997,589.00	997,589.00	0,00	997,589.00	0.00	0.0%
2) Federal Revenue	8100	-8299	1,391,263.43	1,391,263,43	(163,527.43)	1,587,898.27	196,634.84	14.1%
3) Other State Revenue	8300	-8599	3,957,352,33	3,957,352,33	323,512.46	3,957,352.33	0.00	0.0%
4) Other Local Revenue	8600	-8799	54,837.00	55,238.66	5,323.75	55,238.66	0.00	0.09
5) TOTAL, REVENUES			6,401,041.76	6,401,443.42	165,308.78	6,598,078.26		
B. EXPENDITURES								
1) Certificated Salaries	1000	-1999	3,289,204.17	3,297,718.17	654,025.87	3,109,195.66	188,522.51	5.7%
2) Classified Salaries	2000	-2999	1,729,933.80	1,729,933.80	472,337.17	1,586,908.70	143,025.10	8.3%
3) Employee Benefits	3000	-3999	3,110,376.66	3,111,779.51	333,752.81	3,017,629.69	94,149.82	3.09
4) Books and Supplies	4000	-4999	462,055.87	496,693.86	135,121.33	660,654.98	(163,961.12)	-33.0%
5) Services and Other Operating Expenditures	5000	-5999	2,487,141.79	2,490,156.79	201,110.97	2,694,932.79	(204,776.00)	-8.29
6) Capital Outlay	6000	-6999	158,767.00	145,767.00	0.00	145,767.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		-7299 -7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300	-7399	24,396.43	24,396.43	0.00	33,760.98	(9,364.55)	-38.49
9) TOTAL, EXPENDITURES			11,261,875.72	11,296,445.56	1,796,348.15	11,248,849.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,860,833.96)	(4,895,002.14)	(1,631,039.37)	(4,650,771.54)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	8900	-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600	-7629	296,000.00	296,000.00	0.00	296,000.00	0.00	0.09
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	0.09
3) Contributions	8980	-8999	4,657,602,96	4,657,602.96	0.00	4,612,811.93	(44,791.03)	-1.09
4) TOTAL, OTHER FINANCING SOURCES/US	FS		4,361,602.96	4,361,602.96	0.00	4,316,811.93		

42 69260 0000000 Form 01I

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)			(499,231.00)	(533,399.18)	(1,631,039.37)	(333,959.61)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	615,055.80	615,055.80		615,055.80	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			615,055.80	615,055.80		615,055.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			615,055.80	615,055,80		615,055.80		
2) Ending Balance, June 30 (E + F1e)			115,824.80	81,656.62		281,096.19		
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	115,824.80	81,656.62		281,096.19		
c) Committed Stabilization Arrangements		9750	0.00	0.00	- 1 - 1	0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CFF SOURCES	Codes	(2)		(0)_	(0)	\ <u>\</u>	(i.)
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	1001		200				
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	3547	0.00	0.00	0.00	0.00		
Delinquent Taxes	8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)					(500)		
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	5001						
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	997,589,00	997,589.00	0.00	997,589.00	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		997,589.00	997,589.00	0.00	997,589.00	0.00	0.0
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00 ,	0.00	0.0
Special Education Entitlement	8181	823,413.00	823,413,00	(167,029.00)	823,413.00	0.00	0.0
Special Education Discretionary Grants	8182	134,664.00	134,664.00	(131,347.00)	134,664.00	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
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00		
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	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	271,762.00	271,762.00	84,011.63	457,067.63	185,305.63	68,2
NCLB: Title I, Part D, Local Delinquent							
Program 3025	8290 8290	92,963.00	92,963.00	0.00 22,003.00	92,963.00	0.00	0.0

### 42 69260 0000000 Form 01I

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education			,	(=,	(-)	,-,	, t-e	Vi.,/
Program	4201	8290	0.00	0.00	0,00	0.00	0,00	0.09
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	68,461.43	68,461,43	14,296,64	79,790,64	11,329,21	16,5%
NCLB: Title V, Part B, Public Charter Schools								
Grant Program (PCSGP)	4610 3012-3020, 3030-	8290	0.00	0,00	0.00	0.00	0.00	0.09
Other No Child Left Behind	3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	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	0.00	0.00	14,537,30	0,00	0,00	0.0
TOTAL, FEDERAL REVENUE			1,391,263,43	1,391,263.43	(163,527.43)	1,587,898.27	196,634.84	14.1
OTHER STATE REVENUE				- 31.10				
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0,00	0,00	0.00	0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311	1,735,260,00	1,735,260,00	76,084.00	1,735,260,00	0.00	0.0
Prior Years	6500	8319	0,00	0,00	(17,793.00)	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
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 Materia		8560	185,732.00	185,732,00	14,802.21	185,732,00	0.00	0.0
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0,00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0,00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	140,625.00	140,625,00	77,343.75	140,625.00	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	56,457,33	56,457,33	56,456.00	56,457,33	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0
California Clean Energy Jobs Act	6230	8590	161,534.00	161,534.00	0.00	161,534.00	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	1,677,744.00	1,677,744.00	116,619.50	1,677,744.00	0.00	0.0
TOTAL, OTHER STATE REVENUE	7 11 0 0 101	0000	3,957,352.33	3,957,352.33	323,512.46	3,957,352.33	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE			Visi	,	1.2	1	W. Fe	3:3
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.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0
Non-Ad Valorem Taxes		0010	0,00	3.50	0.00	0,00	0.00	
Parcel Taxes		8621	0.00	0,00	0.00	0.00	0,00	0
Other		8622	0.00	0.00	0.00	0.00	0,00	0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0,00	0.00	0
Penalties and Interest from Delinquent Nor	n-I CEE				3,22			
Taxes	20	8629	0,00	0.00	0,00	0,00	0,00	0
Sales								
Sale of Equipment/Supplies		8631	0.00	0,00	0.00	0.00	0.00	0
Sale of Publications		8632	0,00	0,00	0.00	0.00	0.00	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	C
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals		8650	0,00	0,00	0.00	0.00	0.00	0
Interest		8660	0.00	0.00	0,00	0,00	0.00	C
Net Increase (Decrease) in the Fair Value of	f Investments	8662	0.00	0.00	0.00	0.00	0.00	
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
Interagency Services		8677	0.00	0.00	0.00	0.00	0,00	C
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	(
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue						- 8		7
Plus: Misc Funds Non-LCFF (50%) Adjustr	mε	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Source		8697	0.00	0.00	0.00	0.00	0.00	C
All Other Local Revenue		8699	18,000.00	18,401.66	2,250.90	18,401.66	0.00	c
Tuition		8710	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	
Fransfers Of Apportionments  Special Education SELPA Transfers		0101010	0.00	5,00	5.50	0.00	0.00	
From Districts or Charter Schools	6500	B791	0.00	0,00	0.00	0.00	0,00	C
From County Offices	6500	8792	0.00	0.00	0.00	0,00	0,00	c
From JPAs	6500	8793	36,837.00	36,837.00	3,072.85	36,837.00	0.00	C
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0
Other Transfers of Apportionments From Districts or Charter Schools					0.00	0.00	0.00	0
	All Other	8791	0.00	0,00				
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			54,837.00	55,238,66	5,323.75	55,238.66	0.00	0
OTAL, REVENUES			6,401,041.76	6,401,443.42	165,308.78	6,598,078.26	196,634.84	3

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES		. A.D	,-, ,-,			10%	\.'.'
Certificated Teachers' Salaries	1100	2,826,444.17	2,834,958,17	499,690,98	2,646,953.47	188,004.70	6,6
Certificated Pupil Support Salaries	1200	337,189.28	337,189.28	104,760.16	336,702.69	486.59	0.19
Certificated Supervisors' and Administrators' Salaries	1300	110,814.72	110,814.72	36,908.48	110,725,44	89.28	0,19
Other Certificated Salaries	1900	14,756.00	14,756.00	12,666.25	14,814.06	(58.06)	-0.49
TOTAL, CERTIFICATED SALARIES		3,289,204,17	3,297,718,17	654,025,87	3,109,195.66	188,522.51	5.79
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	1,096,964.03	1,096,964,03	283,972.99	1,020,809.78	76,154.25	6.99
Classified Support Salaries	2200	489,132.92	489,132.92	139,516.43	428,505.62	60,627.30	12.4
Classified Supervisors' and Administrators' Salaries	2300	79,960.44	79,960.44	26,631.40	79,894.20	66.24	0,19
Clerical, Technical and Office Salaries	2400	63,876.41	63,876.41	21,766.35	57,699,10	6,177.31	9.7
Other Classified Salaries	2900	0.00	0.00	450.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		1,729,933.80	1,729,933.80	472,337.17	1,586,908.70	143,025.10	8.3
EMPLOYEE BENEFITS							
STRS	3101-3102	1,918,047.62	1,919,118.68	79,452.65	1,886,250.26	32,868.42	1.79
PERS	3201-3202	147,015.18	147,015.18	38,785.32	140,045.81	6,969.37	4.79
OASDI/Medicare/Alternative	3301-3302	164,861.65	164,985.10	39,627.83	149,041.13	15,943.97	9,7
Health and Welfare Benefits	3401-3402	732,274.18	732,274,18	143,471,16	702,868.55	29,405,63	4.0
Unemployment Insurance	3501-3502	2,505.93	2,510.19	545.06	2,319.38	190.81	7.6
Workers' Compensation	3601-3602	117,631,96	117,836.04	26,129.74	108,921.36	8,914.68	7.69
OPEB, Allocated	3701-3702	5,913,84	5,913.84	1,335.58	5,913,84	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	22,126,30	22,126.30	4,405.47	22,269.36	(143.06)	-0.6
TOTAL, EMPLOYEE BENEFITS		3,110,376.66	3,111,779,51	333,752.81	3,017,629.69	94,149.82	3.0
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	600.00	600.00	0.00	600.00	0.00	0.09
Books and Other Reference Materials	4200	143,002,00	143,002.00	168,14	143,002.00	0.00	0,0
Materials and Supplies	4300	286,953.87	317,591.86	116,958.86	467,019.09	(149,427.23)	-47.1
Noncapitalized Equipment	4400	31,500,00	35,500,00	17,994.33	50,033.89	(14,533.89)	-40.9
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		462,055.87	496,693.86	135,121.33	660,654.98	(163,961.12)	-33.0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	1,950,463.19	1,950,463.19	66,062.17	2,052,439.29	(101,976.10)	-5.29
Travel and Conferences	5200	101,160.91	101,160.91	23,481.01	144,546.04	(43,385.13)	-42.9
Dues and Memberships	5300	500.00	500.00	0.00	500.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	6,627.00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	22,740.00	22,740.00	5,224.60	22,740.00	0.00	0.0
Transfers of Direct Costs	5710	(2,500.00)	(2,500.00)	69.77	(2,500.00)	0.00	0.0
Transfers of Direct Costs - Interfund	5750	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	414,581.69	417,596.69	99,203.58	476,165.46	(58,568.77)	-14.0
Communications	5900	1,196.00	1,196.00	442.84	2,042.00	(846.00)	-70.7
TOTAL, SERVICES AND OTHER		.,,,,,,,,,	1,100,00		-,-		
OPERATING EXPENDITURES		2,487,141.79	2,490,156.79	201,110.97	2,694,932.79	(204,776.00)	-8.2

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY			.,	ν- /-		· ·		. ,
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	145,767.00	145,767.00	0,00	145,767.00	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	13,000.00	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			158,767.00	145,767,00	0.00	145,767.00	0.00	0.0
THER OUTGO (excluding Transfers of Indir	rect 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 Paymen Payments to Districts or Charter Schools	lts	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.
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	000	0.0
To JPAs		7213	0,00	0.00	0.00	0,00	0.00	0.0
Special Education SELPA Transfers of Appor To Districts or Charter Schools	rtionments 6500	7221	0.00	0,00	0.00	0.00	0.00	0.4
To County Offices	6500	7222	0,00	0.00	0.00	0.00	0.00	0.
To JPAs	6500	7223	0,00	0.00	0.00	0.00	0.00	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.
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0,
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0,00	0.00	0,00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		0,00	0.00	0.00	0.00	0.00	0.
THER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	24,396.43	24,396.43	0.00	33,760.98	(9,364.55)	-38.
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS	. , , , ,	24,396.43	24,396.43	0.00	33,760.98	(9,364.55)	-38.4
				•				

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)
NTERFUND TRANSFERS			( )	(-)	(3)			
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and				9				
Redemption Fund		8914	0.00	0.00	0.00	0.00		١
Other Authorized Interfund Transfers In		8919	0.00	0.00	0,00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	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	296,000.00	296,000.00	0.00	296,000.00	0.00	0,0
b) TOTAL, INTERFUND TRANSFERS OUT			296,000.00	296,000.00	0,00	296,000.00	0.00	0,0
THER 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								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0
of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases  Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.1
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.1
c) TOTAL, SOURCES		0010	0.00	0.00	0.00	0.00	0.00	0.0
JSES			0,00	3,00	3.33	0.00		
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
ONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,657,602.96	4,657,602.96	0.00	4,612,811.93	(44,791.03)	g-1 <sub>6</sub> 0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			4,657,602.96	4,657,602.96	0.00	4,612,811.93	(44,791.03)	-1.0
OTAL, OTHER FINANCING SOURCES/USE	3				1,3,49,70		, mario e e e e e e e e e e e e e e e e e e e	

Description Re:		bject odes	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	0-8099	35,514,468.00	35,514,468.00	7,196,444.41	35,531,948.00	17,480.00	0.0%
2) Federal Revenue	8100	0-8299	1,391,263.43	1,391,263.43	(163,527.43)	1,587,898.27	196,634.84	14.1%
3) Other State Revenue	8300	0-8599	5,742,960.33	5,742,960.33	346,726.71	5,642,055.33	(100,905.00)	-1,89
4) Other Local Revenue	8600	0-8799	1,275,338,52	1,290,712,52	158,700,19	1,290,712.52	0.00	0.09
5) TOTAL, REVENUES			43,924,030.28	43,939,404.28	7,538,343.88	44,052,614.12		
B. EXPENDITURES								
1) Certificated Salaries	1000	0-1999	20,106,623.73	20,028,960.54	4,154,623.98	19,615,560.98	413,399.56	2.1%
2) Classified Salaries	2000	0-2999	6,562,146.88	6,562,146.88	1,887,147.40	6,565,621.44	(3,474.56)	-0.19
3) Employee Benefits	3000	0-3999	10,159,323.17	10,146,876.01	1,906,867.82	10,157,966.19	(11,090.18)	-0.19
4) Books and Supplies	4000	0-4999	2,464,307.25	2,685,286.03	500,174.07	2,448,231.15	237,054.88	8.89
5) Services and Other Operating Expenditures	5000	0-5999	3,841,608.08	3,911,987.44	1,315,368.90	4,179,086.80	(267,099.36)	-6.89
6) Capital Outlay	6000	0-6999	582,475.00	569,475.00	424,069.71	699,506.00	(130,031.00)	-22.89
Other Oulgo (excluding Transfers of Indirect Costs)		0-7299 0-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300	0-7399	(72,752.89)	(72,752.89)	0.00	(72,752.89)	0.00	0.09
9) TOTAL, EXPENDITURES			43,643,731.22	43,831,979.01	10,188,251.88	43,593,219.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			280,299.06	107,425.27	(2,649,908.00)	459,394.45		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	8900	0-8929	6,000.00	6,000.00	0.00	6,000.00	0.00	0.09
b) Transfers Out	7600	0-7629	555,664.00	555,664.00	0.00	555,664.00	0.00	0,09
Other Sources/Uses     a) Sources	8930	0-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630	0-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980	0-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(549,664.00)	(549,664.00)	0.00	(549,664.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(269,364.94)		(2,649,908.00)	(90,269.55)		
FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	7,036,498.11	7,036,498.11		7,036,498.11	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)			7,036,498,11	7,036,498.11		7,036,498.11		
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			7,036,498.11	7,036,498.11		7,036,498.11		
2) Ending Balance, June 30 (E + F1e)			6,767,133,17	6,594,259.38		6,946,228.56		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	15,500.00	15,500.00		15,500.00		
Stores		9712	12,898.00	12,898.00		12,898.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0,00		
b) Restricted		9740	115,824,80	81,656.62		281,096.19		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0,00		0.00		
Other Assignments		9780	2,680,782,37	5,158,222.78		5,312,267.86		
Compensated Absences	0000	9780	20,000.00					
Enrollment Decline	0000	9780	254,000.00			i		
Textbook Adoptions	0000	9780	1,100,000.00					
Bus Replacement	0000	9780	180,000.00					
Strategic Plan	0000	9780	1,119,298.84					
Strategic Plan	1100	9780	7,483.53					
Compensated Absences	0000	9780		20,000.00				
Enrollment Decline	0000	9780		254,000.00				
Textbook Adoptions	0000	9780		1,100,000.00				
Bus Replacement	0000	9780		180,000.00				
Strategic Plan	0000	9780		1,500,000.00				
Reserve for Technology For Students	0000	9780		500,000.00				
Reserve for Future Reductions	0000	9780		1,596,739.25				
Strategic Plan	1100	9780		7,483.53				
Compensated Absences	0000	9780				20,000.00		
Reserve for Future Deficit Spending	0000	9780				3,792,267.86		
Reserve for Potential Enrollment Declin	0000	9780				0.00		
Reserve for Startegic Plan	0000	9780				1,500,000.00		
e) Unassigned/Unappropriated					Switch St.	}		
Reserve for Economic Uncertainties		9789	1,325,982.00	1,325,982.00		1,324,466.51		
Unassigned/Unappropriated Amount		9790	2,616,146.00	(0.02)		0.00		

Description Resource Code	Object s 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	18,425,866.00	18,425,866.00	5,168,868.00	18,430,452.00	4,586_00	0.0
Education Protection Account State Aid - Current Year	8012	5,719,483.00	5,719,483,00	1,412,570.00	5,719,483.00	0,00	0,0
State Aid - Prior Years	8019	0.00	0,00	516,394.00	0.00	0.00	0,0
Tax Relief Subventions Homeowners' Exemptions	8021	58,692,00	58.692.00	0.00	58,692.00	0.00	0.0
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes	0020	0,00	0,00	0.00	0,00		
Secured Roll Taxes	8041	10,207,681.00	10,207,681.00	0.00	10,207,681.00	0.00	0.0
Unsecured Roll Taxes	8042	476,560,00	476,560,00	435,411.41	476,560.00	0.00	0.0
Prior Years' Taxes	8043	(21,759,00)	(21,759.00)	0.00	(21,759.00)	0.00	0,0
Supplemental Taxes	8044	571,789.00	571,789.00	0.00	571,789.00	0.00	0.0
Education Revenue Augmentation							
Fund (ERAF)	8045	1,245,671.00	1,245,671,00	0.00	1,245,671.00	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.0
Penalties and Interest from							
Delinquent Taxes	8048	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,
Less: Non-LCFF							
(50%) Adjustment	8089	0,00	0,00	0,00	0.00	0.00	0.
Subtotal, LCFF Sources		36,683,983,00	36,683,983.00	7,533,243.41	36,688,569.00	4,586.00	0,0
LCFF Transfers							
Unrestricted LCFF							
Transfers - Current Year 0000	8091	(296,000.00)	(296,000.00)	0.00	(296,000.00)	0.00	0,
All Other LCFF							
Transfers - Current Year All Other	8091	0.00	0.00	0,00	0.00	0.00	0,
Transfers to Charter Schools in Lieu of Property Taxes	8096	(1,871,104.00)			(1,858,210.00)	12,894.00	-0,
Property Taxes Transfers	8097	997,589.00	997,589.00	0.00	997,589.00	0,00	0,
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0,00	0.00	0,00	0.00	0,
FOTAL, LCFF SOURCES		35,514,468.00	35,514,468.00	7,196,444.41	35,531,948.00	17,480.00	0.
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0,00	0.00	0.00	0.00	0.
Special Education Entitlement	8181	823,413.00	823,413,00	(167,029.00)	823,413.00	0,00	0.
Special Education Discretionary Grants	8182	134,664.00	134,664.00	(131,347.00)	134,664.00	0,00	0.
Child Nutrition Programs	8220	0.00	0,00	0.00	0.00	0,00	0.
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.
Forest Reserve Funds	8260	0.00	0,00	0.00	0.00	0.00	0,
Flood Control Funds	8270	0.00	0,00	0.00	0.00	0,00	0.
Nildlife Reserve Funds	8280	0,00	0,00	0.00	0.00	0.00	0.
EMA	8281	0.00	0,00	0.00	0.00	0.00	0.
nteragency Contracts Between LEAs	8285	0.00	0.00	0,00	0.00	0,00	0.
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0,00	0.
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected 3010	8290	271,762.00	271,762.00	84,011_63	457,067.63	185,305,63	68.
NCLB: Title I, Part D, Local Delinquent							
Program 3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
NCLB: Title II, Part A, Teacher Quality 4035	8290	92,963.00	92,963,00	22,003.00	92,963.00	0,00	0.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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	0.09
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	68,461.43	68,461.43	14,296.64	79,790.64	11,329,21	16.59
NCLB: Title V, Part B, Public Charter Schools								
Grant Program (PCSGP)	4610 3012-3020, 3030- 3199, 4036-4126,	8290	0.00	0.00	0,00	0.00	0.00	0,09
Other No Child Left Behind	5510	8290	0.00	0.00	0.00	0.00	0.00	0.09
ocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.09
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0,00	0,09
All Other Federal Revenue	All Other	8290	0.00	0.00	14,537.30	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			1,391,263.43	1,391,263.43	(163,527.43)	1,587,898.27	196,634.84	14.19
THER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Master Plan Current Year	6500	8311	1,735,260.00	1,735,260.00	76,084.00	1,735,260.00	0.00	0.09
Prior Years	6500	8319	0.00	0.00	(17,793.00)	0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	1,148,402.00	1,148,402.00	0.00	1,047,497.00	(100,905.00)	-8.89
Lottery - Unrestricted and Instructional Materia		8560	819,938.00	819,938.00	27,614.94	819,938.00	0.00	0.09
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0,00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	140,625.00	140,625.00	77,343.75	140,625.00	0.00	0.09
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.09
Career Technical Education Incentive Grant Program	6387	8590	56,457,33	56,457.33	56,456.00	56,457.33	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	161,534.00	161,534.00	0.00	161,534.00	0.00	0.09
Specialized Secondary	7370	8590	0.00		0.00	0.00	0.00	0.09
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	7405	8590	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	1,680,744.00		127,021.02	1,680,744.00	0.00	0.0
TOTAL, OTHER STATE REVENUE	All Office	0390	5,742,960.33		346,726.71	5,642,055.33	(100,905.00)	-1,89

Description R	esource Codes	Object Codes	Original Budget	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			,,,,,	-3.051		****		
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0,00	0.00	0.00	0.00	0.09
Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCF	·F							
Taxes		8629	0,00	0.00	0.00	0.00	0.00	0.09
Sales		0001	(14/204	1/2/SEE	-		0.00	0.00
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0,00	0.09
Sale of Publications		8632	0,00	0.00	0.00	0,00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	17,000.00	17,000.00	1,409.00	17,000.00	0.00	0.09
Interest		8660	23,000.00	23,000.00	12,231.66	23,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Inve	stments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0,00	0.00	0.00	0.00	0.00	0.09
Interagency Services		8677	0,00	0.00	0.00	0.00	0.00	0.09
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	1,198,501.52	1,213,875.52	141,986.68	1,213,875.52	0.00	0.09
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0,0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.09
Transfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	6500	8793	36,837.00	36,837.00	3,072.85	36,837.00	0.00	0.09
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	0.09
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	0000	0193	5,00	0.00	5,00	0.00	0.00	5,0
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	0.09
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	0.09
TOTAL, OTHER LOCAL REVENUE			1,275,338.52	1,290,712.52	158,700.19	1,290,712.52	0.00	0.09
TOTAL, OTHER LOCAL NEVENOE								

Orcutt Union Elementary Santa Barbara County

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		( )	(-/			1-7	
Codificated Tappharal Calarina	1100	17,485,587,85	17 407 024 55	3,270,861.97	16,986,194.37	421,730.29	2,49
Certificated Teachers' Salaries			17,407,924.66				0.69
Certificated Pupil Support Salaries	1200	495,435.20	495,435,20	156,998,08	492,694.71	2,740.49 136.68	0.09
Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries	1300	1,941,713.16 183,887.52	1,941,713,16	644,742.16 82,021.77	1,941,576.48	(11,207.90)	-6.1%
TOTAL, CERTIFICATED SALARIES	1900	20.106.623.73	183,887.52 20,028,960.54	4,154,623.98	19,615,560.98	413,399.56	2.19
CLASSIFIED SALARIES		20,100,023,73	20,026,960.54	4,134,023,96	19,010,000,90	413,388.30	2.17
				004.000.00			
Classified Instructional Salaries	2100	1,200,790.34	1,200,790.34	304,682.20	1,408,041.95	(207,251.61)	-17.39
Classified Support Salaries	2200	2,955,089.29	2,955,089.29	868,454.00	2,818,355.76	136,733.53	4.69
Classified Supervisors' and Administrators' Salaries	2300	576,861.40	576,861.40	192,012.40	573,397.20	3,464.20	0.69
Clerical, Technical and Office Salaries	2400	1,674,958,23	1,674,958.23	489,695.71	1,617,842.77	57,115,46	3.49
Other Classified Salaries	2900	154,447.62	154,447.62	32,303.09	147,983.76	6,463.86	4.29
TOTAL, CLASSIFIED SALARIES		6,562,146.88	6,562,146.88	1,887,147.40	6,565,621.44	(3,474.56)	-0.19
EMPLOYEE BENEFITS							
STRS	3101-3102	3,907,427.26	<b>3,898,1</b> 55.11	507,712.62	3,941,390.02	(43,234.91)	-1.19
PERS	3201-3202	722,238,57	722,238,57	201,291.50	701,380.81	20,857.76	2.99
OASDI/Medicare/Alternative	3301-3302	729,129.78	727,855.19	183,296.82	700,628.08	27,227.11	3.79
Health and Welfare Benefits	3401-3402	3,823,028.52	3,823,028.52	789,899.12	3,855,610.63	(32,582.11)	-0.99
Unemployment Insurance	3501-3502	12,907.50	12,868.68	2,877.72	12,542.80	325.88	2.59
Workers' Compensation	3601-3602	614,245.68	612,384.08	137,961.53	599,058.59	13,325.49	2.29
OPEB, Allocated	3701-3702	302,082,96	302,082.96	74,136.84	301,030.56	1,052.40	0.39
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	48,262,90	48,262.90	9,691.67	46,324.70	1,938.20	4.0%
TOTAL, EMPLOYEE BENEFITS		10,159,323.17	10,1 <b>46,876.01</b>	1,906,867.82	10,157,966.19	(11,090.18)	-0.19
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	1,100,600.00	1,100,600.00	10,735,15	299,484.00	801,116.00	72.89
Books and Other Reference Materials	4200	164,690.93	164,690.93	1,966.22	164,690.93	0.00	0.0%
Materials and Supplies	4300	1,092,016:32	1,303,139.26	365,908.59	1,652,666,49	(349,527.23)	-26.89
Noncapitalized Equipment	4400	107,000.00	116,855.84	121,564.11	331,389.73	(214,533.89)	-183.69
Food	4700	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		2,464,307.25	2,685,286.03	500,174.07	2,448,231.15	237,054.88	8.89
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	2,017,963,19	2,017,963,19	126,062.17	2,119,939.29	(101,976.10)	-5.19
Travel and Conferences	5200	281,259,51	281,259.51	67,579.04	378,262.20	(97,002.69)	-34.59
Dues and Memberships	5300	23,430.00	23,430.00	17,019.83	23,430.00	0.00	0.09
Insurance	5400-5450	200,834.50	200,834.50	211,930.68	200,834.50	0.00	0.09
Operations and Housekeeping Services	5500	792,349.00	792,349.00	176,781.31	792,349.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	225,017,00	225,017.00	62,286.46	225,017.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	(560.65)	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	(1,374,600.00)	(1,374,600.00)	(732.79)	(1,374,600.00)	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	1,422,385.08	1,492,764.44	567,048.24	1,552,333.21	(59,568.77)	-4.09
Communications	5900	252,969,80	252,969.80	87,954,61	261,521.60	(8,551.80)	-3.49
TOTAL, SERVICES AND OTHER	2000	3,841,608.08	3,911,987.44	1,315,368.90	4,179,086.80	1000	-6.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY	110000100	00000	(-1)	(-)	(0)	197	(5)	
THE OUTEN								
Land		6100	0.00	0.00	0.00	0,00	0.00	0.0
Land Improvements		6170	29,000.00	29,000.00	0.00	29,000.00	0.00	0.0
Buildings and Improvements of Buildings		6200	204,367.00	204,367.00	0.00	204,367.00	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	288,000.00	275,000.00	421,893.72	405,031.00	(130,031.00)	-47.
Equipment Replacement		6500	61,108.00	61,108.00	2,175.99	61,108.00	0.00	0,
TOTAL, CAPITAL OUTLAY			582,475.00	569,475.00	424,069.71	699,506.00	(130,031.00)	-22.
THER OUTGO (excluding Transfers of Ind	irect Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.
Tuition, Excess Costs, and/or Deficit Payme	nte	7130	0,00	0.00	0.00	0.00	0.00	
Payments to Districts or Charter Schools	11.5	7141	0.00	0.00	0,00	0.00	0.00	0.
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.
Payments to JPAs		7143	0.00	0,00	0.00	0.00	0.00	0.
Transfers of Pass-Through Revenues				9				
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.
To JPAs		7213	0.00	0,00	0.00	0.00	0.00	0
Special Education SELPA Transfers of Apportunity To Districts or Charter Schools	ortionments 6500	7221	0.00	0.00	0.00	0.00	0.00	0.
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0
ROC/P Transfers of Apportionments	0000	, 220	0,00	0.00	0.00	0.00	0.00	
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0
Debt Service		7400	0.00	0.00	0.00	0.00	0.00	
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfer			0,00	0.00	0.00	0.00	0,00	0,
THER OUTGO - TRANSFERS OF INDIREC	LOSTS							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(72,752.89)		0.00	(72,752.89)	0.00	0.
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(72,752.89)		0.00	(72,752.89)	0.00	0.
			1	Y				

### Orcutt Union Elementary Santa Barbara County

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)
NTERFUND TRANSFERS					,		
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and							
Redemption Fund	8914	0.00	0,00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In	8919	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		6,000,00	6,000.00	0.00	6,000.00	0.00	0.0
INTERFUND TRANSFERS OUT							
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund	7612	0.00	0,00	0.00	0.00	0.00	0.0
To: State School Building Fund/							27.00
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	555,664.00	555,664.00	0,00	555,664.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		555,664.00	555,664.00	0.00	555,664.00	0.00	0.0
THER 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							
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	0.0
(d) TOTAL USES	1005	0.00		0.00	0.00	0.00	0.0
CONTRIBUTIONS		0.00	0.00				
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues	8990	0.00		0.00	0.00		
(e) TOTAL, CONTRIBUTIONS	5500	0.00		0.00	0.00	0.00	0.0
7.0		5.00	0.00	13.30	LEAST N	-,35	
FOTAL, OTHER FINANCING SOURCES/USES  (a - b + c - d + e)		(549,664.00	(549,664.00)	0.00	(549,664.00)	0.00	0.0

Orcutt Union Elementary Santa Barbara County

# First Interim General Fund Exhibit: Restricted Balance Detail

42 69260 0000000 Form 01I

		2016-17
Resource	Description	Projected Year Totals
5640	Medi-Cal Billing Option	71,653.62
6500	Special Education	209,405.90
9010	Other Restricted Local	36.67
Total, Restricted I	Balance	281,096.19

Printed: 12/5/2016 9:10 AM

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	6,575,543.00	6,575,543.00	1,634,815.00	6,533,976.00	(41,567.00)	-0.6%
2) Federal Revenue	8100-8299	3,145.00	3,145.00	0.00	3,145.00	0.00	0.0%
3) Olher State Revenue	8300-8599	599,382.35	599,382.35	34,508.93	599,382.35	0.00	0.0%
4) Other Local Revenue	8600-8799	28,166.37	25,303.65	56,074.23	25,303.65	0.00	0.0%
5) TOTAL, REVENUES		7,206,236.72	7,203,374.00	1,725,398.16	7,161,807.00		
B. EXPENDITURES		_					
1) Certificated Salaries	1000-1999	2,941,045.15	2,941,045.15	626,860.02	3,016,273.52	(75,228.37)	-2.6%
2) Classified Salaries	2000-2999	518,625.61	518,625.61	138,818.38	523,384.69	(4,759.08)	-0.9%
3) Employee Benefits	3000-3999	1,418,296.75	1,418,296,75	247,223.03	1,397,833.73	20,463.02	1.4%
4) Books and Supplies	4000-4999	279,754.91	387,463.85	293,816.88	387,463.85	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	1,832,799.82	1,888,487.39	174,313.99	1,890,908.97	(2,421.58)	-0.1%
6) Capital Oullay	6000-6999	293,000.00	293,000.00	21,389.67	293,000.00	0.00	0.0%
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	2,453.00	2,453.00	0.00	2,453.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7,285,975.24	7,449,371.75	1,502,421.97	7,511,317,76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(79,738.52)	(245,997.75)	222,976.19	(349,510.76)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	22,401.00	22,401.00	0.00	22,401.00	0.00	0.0%
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		(22,401.00)	(22,401.00)	0.00	(22,401.00)		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(102,139,52)	(268,398,75)	222,976,19	(371,911.76)		
F. FUND BALANCE, RESERVES					32.33.4		
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,442,810.90	1,442,810.90		1,442,810.90	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00	-	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1,442,810.90	1,442,810.90		1,442,810.90		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,442,810.90	1,442,810.90		1,442,810.90		
2) Ending Balance, June 30 (E + F1e)		1,340,671,38	1,174,412.15		1,070,899.14		
Components of Ending Fund Balance					18		
a) Nonspendable Revolving Cash	9711	0.00	0.00		0.00		
Revolving Cash		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 c) Committed	9740	172,718.00	53,601.00		53,601.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	1,167,953.39	1,120,811.16		1,017,298.14		
e) Unassigned/Unappropriated	ļ.						
Reserve for Economic Uncertaintles	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	(0.01)	(0.01)		0.00		

Description	Resource Codes O	bject Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES	Nesource codes C	bject oddes		19	197		1-7	
Principal Apportionment								
Stale Aid - Current Year		8011	3,569,988.00	3,569,988.00	949,558.00	3,541,315.00	(28,673.00)	-0,8
Education Protection Account State Aid - Current Year		8012	1,134,451.00	1,134,451.00	263,327.00	1,134,451.00	0_00	0,0
Stale Aid - Prior Years		8019	0.00	0.00	85,131,00	0.00	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 Properly Taxes		8096	1,871,104.00	1_871_104_00	336,799.00	1,858,210.00	(12,894.00)	-0.7
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0,00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL_LCFF SOURCES			6,575,543 00	6,575,543.00	1,634,815.00	6,533,976.00	(41,567.00)	-0.6
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	0.00	0.0
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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
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
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0,00	0.0
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0
NCLB: Title III, Limited English Proficient (LEP)								
Student Program	4203	8290	0.00	0.00	0.00	0.00	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, 5510	8290	0.00	0.00	0.00	0.00	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	3,145.00	3,145.00	0.00	3,145.00	0.00	0.0
TOTAL, FEDERAL REVENUE			3,145.00	3,145.00	0.00	3,145.00	0.00	0.0
OTHER STATE REVENUE								
Other State Apportionments								ļ.
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	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	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements		8550	214,649.00	214,649.00	0.00	214,649.00	0.00	0.
Lottery - Unrestricted and Instructional Materials		8560	140,950,68	140,950.68	6,279,93	140,950.68	0.00	
After School Education and Safety (ASES)	6010	8590	0.00		0.00	0.00	0.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0,00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive								
Grant Program	6387	8590	28,227.67	28,227.67	28,229.00	28,227,67	0.00	0.0%
Specialized Secondary	7370	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	215,555.00	215,555.00	0.00	215,555,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			599,382.35	599,382.35	34,508,93	599,382,35	0.00	0.0%
OTHER LOCAL REVENUE						1		
Sales		0004	2.00	0.00	0:00	0.00	0.00	0.0%
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	0.0%
All Other Sales		8639		0.00				
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	3,838.55	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0,00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,918.20	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	18,248_17	17,303.65	52,235.68	17,303.65	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0_00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			28,166.37	25,303,65	56,074.23	25,303.65	0.00	0.0%
TOTAL, REVENUES			7,206,236.72	7,203,374.00	1,725,398.16	7,161,807.00		

#### Orcutt Union Elementary Santa Barbara County

#### 2016-17 First Interim Charter Schools Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES	teatures dudes Collect duant	- KA	101	101	(6)	(4)	
Certificated Teachers' Salaries	1100	2,457,039,03	2,457,039.03	488,052.13	2,512,115.55	(55,076.52)	-2 29
Certificated Pupil Support Salaries	1200	204,491,28	204,491.28	59,284.77	206,157.09	(1,665,81)	-0.89
Certificated Supervisors' and Administrators' Salaries	1300	218,177.32	218,177.32	72,033,12	217,999,36	177.96	0,19
Olher Certificated Salaries	1900	61,337,52	61,337.52	7,490.00	80_001.52	(18,664.00)	-30.49
TOTAL, CERTIFICATED SALARIES		2,941,045.15	2,941,045.15	626,860.02	3,016,273,52	(75,228,37)	-2,69
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	1,410.13	1,410,13	0.00	1,410,13	0.00	0.0
Classified Support Salaries	2200	210,678,94	210 678 94	64,423,73	213,999.27	(3,320.33)	-1_6
Classified Supervisors' and Administrators' Salaries	2300	0_00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	261,306.66	261,306.66	69 164 47	263,147,42	(1,840.76)	-0.7
Other Classified Salaries	2900	45,229.88	45,229.88	5,230,18	44,827.87	402.01	0.9
TOTAL, CLASSIFIED SALARIES		518,625.61	518,625.61	138,818.38	523,384,69	(4,759.08)	-0,9
EMPLOYEE BENEFITS							
STRS	3101-3102	578,264,07	578,264.07	76,225.78	588,115.10	(9,851.03)	-1,7
PERS	3201-3202	67,547.87	67,547.87	17,300.17	63,248.78	4,299.09	6.4
OASDI/Medicare/Alternative	3301-3302	76,986.97	76,986.97	18,283.99	77,817,62	(830.65)	-1,1
Health and Welfare Benefits	3401-3402	611,916.83	611,916.83	117,213.01	583 362 74	28,554.09	4.7
Unemployment Insurance	3501-3502	1,647,21	1,647,21	359.06	1,681.55	(34.34)	-2.1
Workers' Compensation	3601-3602	78,933,80	78,933.80	17,217.65	80,607.94	(1,674,14)	-2,1
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	3,000.00	3,000.00	623.37	3,000.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		1,418,296.75	1,418,296,75	247,223 03	1,397,833.73	20,463.02	1.4
BOOKS AND SUPPLIES						1,170 7,10 ,000 ,000	
Approved Textbooks and Core Curricula Materials	4100	125,000.00	125,000.00	157,716.70	125,000.00	0,00	0.0
Books and Olher Reference Materials	4200	7,400.00	7,400.00	0.00	7,400.00	0.00	0.0
Materials and Supplies	4300	111,854.91	219,563,85	64,086,25	218,139.57	1,424.28	0.6
Noncapitalized Equipment	4400	35,500.00	35,500.00	72,013.93	36,924.28	(1,424.28)	
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		279,754.91	387,463,85	293,816.88	387,463.85	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	26,862.80	26,862.80	8,052.62	28,301.90	(1,439.10)	-5.4
Dues and Memberships	5300	3,500.00	3,500.00	4,345.00	3,500.00	0.00	0.0
Insurance	5400-5450	27,408.26	27,408.26	27,408.26	27,408.26	0.00	0.0
Operations and Housekeeping Services	5500	147,007.00	147,007.00	38,108.99	147,007.00	0_00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	17,740.00	17,740.00	6,111.25	17,740.00	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	1,374,600.00	1,374,600.00	968 93	1,374,600.00	0.00	0.0
Professional/Consulting Services and							
Operating Expenditures	5800	204,276.56	259,964.13	79,133.82	259,313.41	650.72	0.3
Communications	5900	31,405,20	31,405.20	10,185.12	33,038.40	(1,633.20)	-5.2

Page 5

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description Resource Cod	les Object Codes	(A)	(B)	(C)	(D)	(E)	(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	293,000.00	293,000.00	21,389.67	293,000.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		293,000.00	293,000.00	21,389.67	293,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuilion for Instruction Under Interdistrict Altendance Agreements	7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Cosls, and/or Deficit Payments							
Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers Out							
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs	7310	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Indirect Costs - Interfund	7350	2,453.00	2,453 00	0,00	2,453.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		2,453.00	2,453.00	0,00	2,453.00	0,00	0.09
TOTAL, EXPENDITURES		7,285,975.24	7,449,371.75	1,502,421.97	7,511,317.76		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Olher Authorized Interfund Transfers Out		7619	22,401.00	22,401.00	0.00	22,401.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			22,401.00	22,401.00	0.00	22,401,00	0.00	0_0%
OTHER SOURCES/USES								
SOURCES								
Olher Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0,00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.09
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS					- 11			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,401,00)	(22,401.00)	0.00	(22,401.00)		

Orcutt Union Elementary Santa Barbara County

# First Interim Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detail

42 69260 0000000 Form 09I

Resource	Description	2016/17 Projected Year Totals
6230	California Clean Energy Jobs Act	53,601.00
Total, Restr	icted Balance	53,601.00

Description	Resource Codes Object Codes	Orlginal 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	174,611.00	174,611.00	12,000.00	183,567.00	8,956.00	5.1%
4) Other Local Revenue	8600-8799	100.00	100.00	64.93	100.00	0.00	0.0%
5) TOTAL, REVENUES		174,711.00	174,711.00	12,064.93	183,667.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	3,393.82	3,393.82	1,164_24	3,492.72	(98.90)	-2 9%
2) Classified Salaries	2000-2999	112,745.65	112,745.65	32,683.43	117,046.34	(4,300.69)	-3.8%
3) Employee Benefits	3000-3999	46,235.74	46,235.74	11,038.23	48,635.37	(2,399.63)	-5.2%
4) Books and Supplies	4000-4999	2,689.14	2,689,14	1,790.84	2,689,14	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	1,116.00	1,116.00	207_15	3,272,78	(2,156.78)	-193,3%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	8,530.65	8,530.65	0.00	8,530.65	0.00	0.0%
9) TOTAL, EXPENDITURES		174,711.00	174,711.00	46,883.89	183,667.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		0.00	0.00	(34,818.96)	0.00		
D. OTHER FINANCING SOURCES/USES							
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%
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		N I I

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								
F. FUND BALANCE, RESERVES			0.00	0.00	(34,818.96)	0.00		
						(1)		
Beginning Fund Balance     As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
ENGLISHMENT STREETS		Ī		3500				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00	15-11	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
				050000				
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	2 . 1 2 . 3	0.00		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
					- 1			
All Olhers		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		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	Orlginal Budget	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 Nutrilion 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	8040		0.00	0.00	200	0.00	0.00	0.09
and Neglected	3010	8290	0.00	0.00	0.00			
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0_00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	:0:09
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0:00	0.00	0.00	0.00	0.00	0.09
State Preschool	6105	8590	174,351.00	174,351.00	0.00	183,307.00	8,956.00	5.19
All Other State Revenue	All Olher	8590	260.00	260.00	12,000.00	260.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			174,611.00	174,611.00	12,000.00	183,567.00	8,956.00	5.19
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	100.00	100.00	19.93	100.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue				.,,,,,				
All Other Local Revenue		8699	0.00	0.00	45.00	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	64.93	100.00	0.00	0.09
TOTAL, REVENUES			174,711.00	174,711.00	12,064.93	183,667.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES	nesource codes Object Codes	XC/		101	(8)	191	
Certificated Teachers' Salaries	1100	0.00	0,00	0.00	0.00	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	3,393.82	3,393,82	1,164.24	3,492.72	(98.90)	-2.9%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		3,393.82	3,393,82	1,164.24	3,492.72	(98.90)	-2.9%
CLASSIFIED SALARIES		0,090.02	0,050,02	1,104,24	0,452.12	(30,30)	2.5%
Classified Instructional Salaries	2100	112,545.65	112,545.65	32,683.43	117,046.34	(4,500.69)	-4_0%
Classified Support Salaries	2200	200.00	200.00	0.00	0.00	200.00	100.0%
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%
Olher Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		112,745.65	112,745.65	32,683.43	117,046.34	(4,300.69)	-3.8%
EMPLOYEE BENEFITS							
STRS	3101-3102	624,16	624,16	146,48	699.38	(75.22)	-12.1%
PERS	3201-3202	8,315,67	8,315.67	2,474,36	9,916.48	(1,600,81)	-19.3%
OASDI/Medicare/Allemative	3301-3302	7,330.44	7,330.44	2,159,36	7,904.06	(573.62)	-7.8%
Health and Welfare Benefits	3401-3402	26,117.80	26,117,80	5,232.20	26,117.90	(0.10)	0.0%
Unemployment Insurance	3501-3502	55.83	55,83	16.25	58.11	(2.28)	-4.1%
Workers' Compensation	3601-3602	2,644.47	2,644.47	778.64	2,784.74	(140.27)	-5.3%
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	1,147.37	1,147,37	230,94	1,154.70	(7,33)	-0.69
TOTAL, EMPLOYEE BENEFITS		46,235.74	46,235.74	11,038.23	48,635.37	(2,399.63)	-5.2%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Malerials	4100	0.00	0.00	0.00	0,00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Malerials and Supplies	4300	2,189.14	2,189.14	1,790.84	2,189.14	0.00	0.0%
Noncapitalized Equipment	4400	500.00	500.00	0.00	500.00	0.00	0.09
Food	4700	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,689.14	2,689.14	1,790.84	2,689.14	0.00	0.0%

Description Reso.	urce Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
SERVICES AND OTHER OPERATING EXPENDITURES	irce Codes Object Codes	19	(0)	[0]	(0)	(5)	(F)
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%
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	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	316.00	316.00	207.15	316.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	800.00	800.00	0.00	2,956.78	(2,156,78)	-269.6%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,116.00	1,116.00	207.15	3,272,78	(2,156.78)	-193,3%
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	8,530.65	8,530.65	0.00	8,530.65	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		8,530.65	8,530.65	0.00	8,530.65	0.00	0.0%
TOTAL, EXPENDITURES		174,711.00	174,711.00	46,883:89	183,667.00		

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	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								
Olher 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								
Other Sources								
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 Capilal 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	0.09
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		Į.						4-14
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	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES					- 800		
1) LCFF Sources	8010-8099	0,00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	1,000,000.00	1,000,000.00	59,352.42	1,000,000.00	0.00	0.0%
3) Other State Revenue	8300-8599	80,000.00	80,000.00	4,524,07	80,000.00	0.00	0.09
4) Other Local Revenue	8600-8799	633,000.00	633,000.00	126,541,98	633,000.00	0.00	0.09
5) TOTAL, REVENUES		1,713,000.00	1,713,000.00	190,418.47	1,713,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0,00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	681,582 69	681,582.69	182,711.35	668,580.52	13,002 17	1_99
3) Employee Benefits	3000-3999	239,457,17	239,457.17	57,111.25	240,923.95	(1,466.78)	-0.69
4) Books and Supplies	4000-4999	725,000.00	725,000.00	150,443.62	725,000.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	38,934.00	38,934.00	13,770.01	41,934.00	(3,000.00)	-7_79
6) Capital Outlay	6000-6999	16,500.00	16,500.00	0.00	16,500,00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	61,769.24	61,769.24	0.00	61,769.24	0.00	0.09
9) TOTAL, EXPENDITURES		1,763,243.10	1,763,243.10	404,036.23	1,754,707.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(50,243.10)	(50,243.10)	(213,617.76)	(41,707.71)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     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	0.09
Olher Sources/Uses     Sources	8930-8979	0.00	0:00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0,00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
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)		(50,243.10)	(50,243.10)	(213,617,76)	(41,707.71)		
F. FUND BALANCE, RESERVES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,423,000.90	1,423,000.90		1,423,000.90	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		1,423,000.90	1,423,000.90		1,423,000.90		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		1,423,000.90	1,423,000.90		1,423,000.90		
2) Ending Balance, June 30 (E + F1e)		1,372,757.80	1,372,757.80		1,381,293.19		
Components of Ending Fund Balance							
a) Nonapendable     Revolving Cash	9711	0.00	0.00		0.00		
Siores	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 c) Committed	9740	1,372,757.80	1,372,757.80		1,381,293.19		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0,00	0.00	9 3 4	0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,000,000.00	1,000,000.00	59,352.42	1,000,000.00	0.00	0.0%
Donaled 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			1,000,000.00	1,000,000.00	59,352.42	1,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	80,000,00	80,000.00	4,524 07	80,000.00	0.00	0.0%
All Other Stale Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,000,00	80,000.00	4,524.07	80,000.00	0.00	0.0%
OTHER LOCAL REVENUE						1		
Sales						}		
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	625,000.00	625,000.00	123,793.86	625,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	2,306.16	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,000,00	3,000.00	441.96	3,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			633,000,00	633,000.00	126,541.98	633,000.00	0.00	0.0%
TOTAL, REVENUES			1,713,000.00	1,713,000.00	190,418.47	1,713,000.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.0%
Olher 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	542,240.28	542,240.28	142,025.47	535,027.86	7,212.42	1.3%
Classified Supervisors' and Administrators' Salaries	2300	84,693.00	84,693,00	27,253.36	81,760.08	2,932,92	3.5%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	54,649.41	54,649.41	13,432.52	51,792,58	2,856.83	5.2%
TOTAL, CLASSIFIED SALARIES		681,582.69	681,582.69	182,711.35	668,580.52	13,002.17	1.9%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	53,590.75	53,590.75	14,522.02	50,273.70	3,317.05	6.2%
OASDI/Medicare/Alternative	3301-3302	45,916,25	45,916.25	11,989.12	44,821.46	1,094.79	2 4%
Health and Welfare Benefits	3401-3402	90,659.30	90,659.30	22,457.15	111,711.90	(21,052.60)	-23.2%
Unemployment Insurance	3501-3502	336.59	336.59	87.99	327.09	9.50	2.8%
Workers' Compensation	3601-3602	16,103.68	16,103.68	4,225.53	15,677.60	426.08	2.6%
OPEB, Allocated	3701-3702	24,975.60	24,975.60	2,029 44	9,487.20	15,488.40	62.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	7,875.00	7,875.00	1,800.00	8,625.00	(750.00)	-9.5%
TOTAL, EMPLOYEE BENEFITS		239,457,17	239,457.17	57,111.25	240,923 95	(1,466.78)	-0.6%
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	90,000.00	90,000.00	25,022 48	90,000.00	0.00	0.0%
Noncapitalized Equipment	4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Food	4700	625,000.00	625,000.00	125,421.14	625,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		725,000.00	725,000.00	150,443.62	725,000.00	0.00	0.0%

Description Resource Code	s 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)
SÉRVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0,00	0.00	0.0%
Travel and Conferences	5200	8,400.00	8,400.00	1,860.70	10,800.00	(2,400.00)	-28.6%
Oues and Memberships	5300	500.00	500.00	183.33	500.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	2,900.00	2,900.00	381,90	2,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	14,800.00	14,800.00	4,498.58	14,800.00	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	(316.00)	(316.00)	(794.83)	(316.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	12,000.00	12,000.00	7,440.33	12,000.00	0.00	0.0%
Communications	5900	650.00	650.00	200.00	1,250.00	(600 00)	-92.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		38,934.00	38,934.00	13,770.01	41,934.00	(3,000.00)	-7.7%
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	16,500.00	16,500.00	0.00	16,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		16,500.00	16,500.00	0.00	16,500.00	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	61,769.24	61,769.24	0.00	61,769.24	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		61,769.24	61,769.24	0.00	61,769.24	0.00	0.0%
TOTAL, EXPENDITURES		1,763,243.10	1,763,243.10	404,036.23	1,754,707.71		

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	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								
Olher Sources 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 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								
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			100					
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		

Orcutt Union Elementary Santa Barbara County

## First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

42 69260 0000000 Form 13I

		2016/17
Resource	Description	<b>Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, Schoo	1,381,293.19
Total, Restr	icted Balance	1,381,293.19

Printed: 12/5/2016 9:15 AM

Description Resource	Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (O)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	296,000.00	296,000.00	0.00	296,000.00	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	8,000.00	8,000.00	4,823.31	8,000.00	0.00	0.09
5) TOTAL, REVENUES		304,000.00	304,000.00	4,823,31	304,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	20,000.00	20,000.00	19,383.06	1,150.00	18,850.00	94.3%
3) Employee Benefits	3000-3999	4,382.60	4,382.60	3,437.07	252 31	4,130.29	94.2%
4) Books and Supplies	4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0,09
5) Services and Other Operating Expenditures	5000-5999	96,000.00	96,000.00	226.76	96,000.00	0.00	0,0%
6) Capital Outlay	6000-6999	357,000.00	357,000.00	21,951.96	357,000.00	0.00	0.09
7) Other Oulgo (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	0.09
9) TOTAL, EXPENDITURES		482,382.60	482,382.60	44,998.85	459,402 31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(178,382 60)	(178,382.60)	(40,175.54)	(155,402.31)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers in	8900-8929	296,000.00	296,000.00	0.00	296,000.00	0,00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		296,000.00	296,000.00	0.00	296,000.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		117,617.40	117,617.40	(40,175.54)	140,597.69		
F, FUND BALANCE, RESERVES							
1) Beginning Fund Balance		7.1	i				
a) As of July 1 - Unaudited	9791	3,331,312.10	3,331,312.10		3,331,312.10	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00	11	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		3,331,312.10	3,331,312.10		3,331,312.10		
d) Olher Restalements	9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		3,331,312.10	3,331,312.10		3,331,312.10		
2) Ending Balance, June 30 (E + F1e)		3,448,929.50	3,448,929.50		3,471,909.79		
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 c) Committed	9740	0.00	0.00	. 05	0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	3,448,929.50	3,448,929.50		3,471,909.79		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			2700				
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	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	296,000.00	296,000.00	0.00	296,000.00	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			296,000.00	296,000.00	0.00	296,000.00	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								
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	4,823.31	8,000.00	0.00	0,0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Olher 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			8,000.00	8,000.00	4,823.31	8,000.00	0.00	0.0%
TOTAL REVENUES			304,000.00	304,000 00	4,823.31	304,000.00		

Description Resource	Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
CLASSIFIED SALARIES	oods opportores	173	101	101	157	7-1	
Classified Support Salaries	2200	20,000.00	20,000,00	19,383.06	1,150.00	18,850.00	94.39
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
	2900					18,850.00	94.39
TOTAL, CLASSIFIED SALARIES  EMPLOYEE BENEFITS		20,000 00	20,000.00	19,383.06	1,150.00	10,000.00	54.57
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	2,369,40	2,369.40	1,820,27	138.87	2,230 53	94.19
OASDI/Medicare/Alternative	3301-3302	1,530.00	1,530.00	1,142.49	85.24	1,444.76	94.49
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	10.00	10.00	9.68	0.60	9.40	94.09
	3601-3602	473.20	473.20	464.63	27.60	445.60	94.07
Workers' Compensation		0.00	0.00	0.00	0.00	0.00	0.09
OPER, Allocated	3701-3702 3751-3752		0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees		0.00					
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES		4,382,60	4,382.60	3,437.07	252.31	4,130.29	94.29
Books and Other Reference Materials	4200	0,00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	0,00	0.00	0.00	0.00	0.00	0.09
Noncapitalized Equipment	4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		5,000,00	5,000.00	0.00	5,000.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	96,000.00	96,000.00	226.76	96,000.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		96,000.00	96,000.00	226.76	96,000.00	0.00	0.09
CAPITAL OUTLAY							
Land Improvements	6170	139,000.00	139,000.00	0.00	139,000.00	0.00	0.09
Buildings and Improvements of Buildings	6200	198,000 00	198,000.00	21,951.96	198,000.00	0.00	0.09
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement	6500	20,000.00	20,000.00	0.00	20,000.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		357,000.00	357,000.00	21,951.96	357,000,00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EXPENDITURES		482,382 60	482,382.60	44,998.85	459,402.31		

Description	Resource Codes Object	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	891	9 296,000.00	296,000.00	0,00	296,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		296,000.00	296,000.00	0.00	296,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
Other Authorized interfund Transfers Out	761	9 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							
Olher Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	896	5 0.00	0.00	0.00	0.00	0,00	0.0%
Long-Term Debl Proceeds							
Proceeds from Capital Leases	897	2 0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	897	9 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				7.30			
Transfers of Funds from Lapsed/Reorganized LEAs	765	1 0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	769	9 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	898	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	899	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)		296,000.00	296,000.00	0,00	296,000.00		

#### 2016-17 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES						171-111	
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	6,000.00	6,000,00	2,943.34	6,000,00	0.00	0.0%
5) TOTAL, REVENUES		6,000.00	6,000.00	2,943,34	6,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Olher Operaling Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Oullay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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 - 89)		6,000.00	6,000,00	2,943.34	6,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Inlerfund Transfers a) Transfers In	8900-8929	221,401.00	221,401.00	0.00	221,401.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.09
4) TOTAL OTHER FINANCING SOURCES/USES		221,401.00	221,401.00	0.00	221,401.00		

#### 2016-17 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		227,401.00	227,401.00	2,943.34	227,401.00		
F. FUND BALANCE, RESERVES				8,0			
1) Beginning Fund Balance			111100000000000000000000000000000000000				
a) As of July 1 - Unaudiled	9791	1,950,543.57	1,950,543.57		1,950,543.57	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1,950,543.57	1,950,543.57		1,950,543.57		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,950,543.57	1,950,543.57		1,950,543.57		
2) Ending Balance, June 30 (E + F1e)		2,177,944.57	2,177,944.57		2,177,944,57		
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 c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	2,177,944.57	2,177,944.57		2,177,944.57		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainlies	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

#### 2016-17 First Interim Special Reserve Fund for Postemployment Benefits Revenues, Expenditures, and Changes in Fund Balance

Bdati	Processor Only 10	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description OTHER LOCAL REVENUE	Resource Codes Object Codes	(A)	(B)	(c)	(D)	(E)	(F)
No.							
Interest	8660	6,000.00	6,000.00	2,943.34	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		6,000.00	6,000.00	2,943.34	6,000.00	0.00	0.0%
TOTAL, REVENUES		6,000.00	6,000.00	2,943.34	6,000.00		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Aulhorized Interfund Transfers In	8919	221,401.00	221,401.00	0.00	221,401.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		221,401.00	221,401.00	0.00	221,401.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/							1
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							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0_00	0.0%
(c) TOTAL, SOURCES USES		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%
(d) TOTAL, USES		0.00	0.00	0.00	0,00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		221,401.00	221,401.00	0.00	221,401.00		

Description Re	source 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) Olher State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	263,000.00	263,000.00	17,061.72	263,000.00	0.00	0.0%
5) TOTAL, REVENUES		263,000.00	263,000.00	17,061.72	263,000.00		
B. EXPENDITURES							
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	15,000.00	15,000.00	3,076.28	15,000.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Olher Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Olher Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		15,000.00	15,000.00	3,076.28	15,000.00	100	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		248,000.00	248,000.00	13,985.44	248,000.00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
2) Olher 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		(6,000.00)	(6,000.00)	0.00	(6,000.00)	1	1-7-

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			242,000.00	242,000.00	13,985.44	242,000.00		
F. FUND BALANCE, RESERVES			2 12/00/02	270,000.00	14,000.117	5.2,500.00		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,367,283.12	3,367,283.12		3,367,283.12	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			3,367,283.12	3,367,283.12		3,367,283.12		
d) Other Restalements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			3,367,283.12	3,367,283.12		3,367,283.12		
2) Ending Balance, June 30 (E + F1e)			3,609,283.12	3,609,283.12		3,609,283.12		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00	100	0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	3,609,283.12	3,609,283.12		3,609,283.12		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0,00	0,00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
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%
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								
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%
Interest		8660	13,000.00	13,000.00	5,740.25	13,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	200,000.00	200_000.00	11,321.47	200,000.00	0,00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	50,000.00	0.00	50,000.00	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			263,000.00	263,000.00	17,061.72	263,000.00	0.00	0.0%
TOTAL REVENUES			263,000.00	263,000.00	17,061.72	263,000.00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES				3334			
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
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	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	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0,00	0,00	0.09
PERS	3201-3202	0.00	0.00	0.00	0.00	0,00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0,00	0.00	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0,00	0.09
Books and Olher Reference Malerials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Malerials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0,09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts 5600	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0,00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	15,000.00	15,000.00	3,076.28	15,000.00	0.00	0.09
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL. SERVICES AND OTHER OPERATING EXPENDI		15,000.00	15,000.00	3,076.28	15,000.00	0.00	0.09

Description Resc	urce 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							
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%
Olher 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		15,000.00	15,000.00	3,076.28	15,000.00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
NTERFUND TRANSFERS	Resource Codes Object Codes			101	101		
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				,			
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	6,000.00	6,000.00	0.00	6,000.00	0,00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		6,000.00	6,000.00	0.00	6,000.00	0.00	0.0
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources							
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
	0373	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	000	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				rig idea N			
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		(6,000.00)	(6,000.00)	0.00	(6,000.00)		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,600.00	1,600.00	429.78	1,600.00	0.00	0.0%
5) TOTAL REVENUES		1,600.00	1,600.00	429.78	1,600.00		
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 Benefils	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	37,500.00	37,500.00	351,54	37,500.00	0.00	0.0%
6) Capital Oullay	6000-6999	0,00	0,00	17,925.93	26,000.00	(26,000.00)	New
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		37,500.00	37,500.00	18,277.47	63,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(35,900.00)	(35,900.00)	(17,847.69)	(61,900.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers     a) Transfers In	8900-8929	60,664.00	60,664.00	0.00	60,664.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) ∪ses	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		60,664.00	60,664.00	0.00	60,664.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Gol B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANGE (C + D4)			24,764.00	24,764.00	(17,847,69)	(1,236.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudiled		9791	298,515.04	298,515.04		298,515.04	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			298,515,04	298,515.04	P 10 11	298,515.04		
d) Other Restalements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			298,515.04	298,515.04		298,515.04		
2) Ending Balance, June 30 (E + F1e)			323,279.04	323,279.04		297,279.04		
Components of Ending Fund Balance					2 2	-		
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		6.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Olher Assignmenls e) Unassigned/Unappropriated		9780	323,279.04	323,279.04		297,279.04		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0,00	0.00	0.09
All Other Federal Revenue		8290	0,00	0,00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0,00	0.00	0.00	0.09
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0_00	0.00	0.00	0.00	0.09
Other Local Revenue  Community Redevelopment Funds  Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0,0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	1,600.00	1,600.00	429.78	1,600.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			1,600.00	1,600.00	429.78	1,600.00	0.00	0.09
TOTAL, REVENUES			1,600.00	1,600.00	429.78	1,600,00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES	Transporter Source Support Source	(0)	,Uj		(3)	(20)	V.Z
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
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, Aclive 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 Improvement	ents 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	351.54	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	37,500.00	37,500.00	0.00	37,500.00	0.00	0.0
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES	37,500.00	37,500.00	351.54	37,500.00	0.00	۵.۵

42 69260 0000000 Form 40I

Description R	esource 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	17,925.93	26,000.00	(26,000.00)	New
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	17,925.93	26,000.00	(26,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charler 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 Co	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,500.00	37,500.00	18,277,47	63,500.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	60,664.00	60,664.00	0.00	60,664.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		60,664.00	60,664.00	0.00	60,664.00	0.00	0.0%
INTERFUND TRANSFERS OUT			1:				
To: General Fund/CSSF	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: Stale School Building Fund/ County School Facilities Fund	7613	0.00	0,00	0.00	0.00	0.00	0.0%
	7619	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619						
(b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES		0.00	0,00	0,00	0.00	0.00	0,0%
SOURCES							
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources	3330	0.00	5.50	0.00	0.00	0.00	.0.07
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds	2074	2.00	0.00	0.00	0.00	0.00	0.0%
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					
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 USES		0.00	0.00	0.00	0.00	0.00	0.0%
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	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)		60,664.00	60,664.00	0.00	60,664.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF Sources	8010-8099	0.00	0.00	0.00	0,00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0,00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	13,067.00	13,067.00	0.00	13,067,00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,122,878.00	1,122,878.00	1,250.86	1,122,878.00	0.00	0,0%
5) TOTAL, REVENUES		1,135,945.00	1,135,945.00	1,250.86	1,135,945.00		
B. EXPENDITURES						1 7 7 7	
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	1,235,054.00	1,235,054.00	478,741.89	1,235,054.00	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		1,235,054.00	1,235,054.00	478,741.89	1,235,054.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(99,109,00)	(99,109.00)	(477,491.03)	(99,109.00)		
D. OTHER FINANCING SOURCES/USES							
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%
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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(99,109.00)	(99,109.00)	(477,491.03)	(99,109.00)		
F, FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,051,746,29	1,051,746.29		1,051,746.29	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1,051,746.29	1,051,746.29		1,051,746.29		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		1,051,746.29	1,051,746.29		1,051,746.29		
2) Ending Balance, June 30 (E + F1e)		952,637,29	952,637.29		952,637.29		
Components of Ending Fund Balance		1		2 (4)			
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	The Park	0.00		
b) Legally Restricted Balance c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Olher Commitments d) Assigned	9760	952,637.29	952,637.29		952,637,29		
Olher Assignments e) Unassigned/Unappropriated	9780	0.00	0,00	15113	0.00		
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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE	Resource codes Object codes	(4)	(b)	ļoj	10)	IL)	11.7
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	52.50	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE			4,00	2.00		0,00	
Tax Relief Subventions Voted Indebtedness Levies				,			
Homeowners' Exemptions	8571	13,067.00	13,067.00	0.00	13,067.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8572	0_00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		13,067.00	13,067.00	0.00	13,067.00	0.00	0.0%
OTHER LOCAL REVENUE							
County and District Taxes Voted Indebtedness Levies							
Secured Roll	8611	1,085,488.00	1,085,488.00	0.00	1,085,488.00	0.00	0.0%
Unsecured Roll	8612	14,890.00	14,890.00	0.00	14,890.00	0.00	0.0%
Prior Years' Taxes	8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8614	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	1,500.00	1,500.00	1,250.86	1,500.00	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		1,122,878.00	1,122,878.00	1,250.86	1,122,878.00	0.00	0.0%
TOTAL, REVENUES		1,135,945.00	1_135_945.00	1,250.86	1,135,945.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debl Service							
Bond Redemplions	7433	900,000.00	900,000.00	290,000.00	900,000.00	0,00	0.0%
Bond Interest and Other Service Charges	7434	335,054.00	335,054.00	188,741.89	335,054.00	0.00	0.0%
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debl Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)	1,235,054.00	1,235,054.00	478,741.89	1,235,054.00	0.00	0.0%
TOTAL, EXPENDITURES		1,235,054.00	1,235,054,00	478,741.89	1,235,054.00		

Description	Resource Codes Ob	ject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0,00	0,00	0,00	0.00	0.0%
Olher Authorized Interfund Transfers Oul		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								
Olher Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	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		

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							N all of	
1) LCFF Sources		8010-8099	0.00	0,00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	129.64	2,000.00	0,00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	129.64	2,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0,00	0,00	0.0%
2) Classified Salaries		2000-2999	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 Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0,00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,						
Cosis)		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Oulgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	129.64	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00		0.00		0.00
a) Sources b) Uses		7630-7699	0.00	0.00	0.00	0,00	0.00	0.0%
3) Contributions			0.00	0.00	0.00	0,00	0.00	0.0%
		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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,000.00	2,000.00	129.64	2,000.00		
F. NET POSITION								
Beginning Net Position     As of July 1 - Unaudited		9791	33,250.58	33,250,58		33,250,58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,250.58	33,250.58	07 7	33,250.58	118.7	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,250.58	33,250 58	// = 70.4	33,250.58		
2) Ending Net Position, June 30 (E + F1e)			35,250.58	35,250.58		35,250.58		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	357.00	357.00		357.00		
c) Unrestricted Net Position		9790	34,893.58	34,893.58		34,893.58	[ والأرب الم	

<b>Description</b>	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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	0.09
All Other State Revenue	All Olher	8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.00	0.00	0.00	0.09
Interest		8660	2,000.00	2,000.00	1,229.64	2,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	(1,100.00)	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			2,000,00	2,000.00	129.64	2,000.00	0.00	0.09
TOTAL REVENUES			2,000.00	2,000.00	129.64	2,000.00		

Paradation	Barrer Order Object Ord	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description	Resource Codes Object Cod	es (A)	(8)	(C)	(D)	(E)	{F}
CERTIFICATED SALARIES							
Certificaled Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.09
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	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	2000	0.00	0.00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0
EMPLOTEE 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 EXPENSES							
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
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	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvem	enls 5600	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 EXPEN		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)
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		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							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	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%
(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		

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						
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)	4,330,55	4,330.55	4,327.84	4,327.84	(2,71)	09
2. Total Basic Aid Choice/Court Ordered	.,,,,,,,,,,	1,111,111	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &	1					
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
B. Total Basic Aid Open Enrollment Regular ADA	0.00	0.00	0.00	0.00	0,00	
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		0,00	0,00		3,55	
(Sum of Lines A1 through A3)	4,330,55	4,330,55	4,327.84	4,327.84	(2.71)	09
5. District Funded County Program ADA	1,100	1,000,000	1,1-2-3-1			
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0,
b. Special Education-Special Day Class	3.04	3.04	3.04	3.04	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		1				
Schools, Technical, Agricultural, and Natural		i				
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	09
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	3.04	3.04	3.04	3.04	0.00	00
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	4,333.59	4,333.59	4,330.88	4,330.88	(2.71)	
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0,
8. Charter School ADA	ES 23 23 11	THE RESERVE	-3378 78	P - To 1 (2) - 1 - 1	HIS LET BELL	N
(Enter Charter School ADA using	TOUR B	WILL SERVICE	Contract of	Commence of		- T- 150
Tab C. Charter School ADA)	THE PERSON NAMED IN			Transfer of the	S 5-3 17 17	120113 0

Printed: 12/5/2016 9:37 AM

anta Barbara County						Form
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 financi	al data in their Fu	nd 01, 09, or 62 i	use this workshee	t to report ADA f	for those charter	schools.
Charter schools reporting SACS financial data separate						
FUND 01: Charter School ADA corresponding to S	ACS financial da	ata renorted in F	und 01			
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	09
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	00
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	09
d. Total, Charter School County Program						
Alternative Education ADA	0.00	0.00	0.00	0.00	0.00	09
(Sum of Lines C2a through C2c) 3. Charter School Funded County Program ADA	0.00	0.00	1 0.00	0.00	0.00	. 09
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	09
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	09
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	09
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	09
e. Other County Operated Programs:		3,33				
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural	1	10				
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	09
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	09
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0,00	0.00	0.00	0.00	0.00	09
FUND 09 or 62: Charter School ADA corresponding	g to SACS financ	cial data reporte	d in Fund 01 or	Fund 62.		,
5. Total Charter School Regular ADA	760,12	760.12	754.56	754.56	(5.56)	-19
6. Charter School County Program Alternative		•				
Education ADA						
County Group Home and Institution Pupils	0,00	0.00	0.00	0.00	0.00	09
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	09
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	1	-				
Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	04
7. Charter School Funded County Program ADA	0.00	0.00	1 0,00	0,00	0.00	0,
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	00
b. Special Education-Special Day Class	0.00	0.00		0.00		09
c. Special Education-Special Day Class	0.00	0.00		0.00		0'
d. Special Education Extended Year	0.00	0.00		0.00	0.00	0,0
e. Other County Operated Programs:	0.00	1 0.00	5.50	5,50	5.00	
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						l)
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	1					I)
(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)	760.12	760,12	754.56	754.56	(5.56)	=19
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62	700 :-	700:-	75.55	75.1.50	/5 50	
(Sum of Lines C4 and C8)	760.12	760.12	754,56	754.56	(5.56)	-1

Printed: 12/5/2016 9:38 AM

Page 1 of 2

First Interim 2016-17 INTERIM REPORT Cashflow Worksheet - Budget Year (1)

Colored   Colo	ACTUALS THROUGH THE MONTH OF (Enter Month Name); A. BEGINNING CASH B. RECEIPTS										
The North Name   The The North Name   The The North Name   The North Name   The North Name   The North Nam	ACTUALS THROUGH THE MONTH OF (Enter Month Name); A. BEGINNING CASH B. RECEIPTS	Object	Balancas Ref. Doly)	July	August	September	October	November	December	January	February
Sources   Sour	A, BEGINNING CASH B, RECEIPTS										
The process of the pr	B. RECEIPTS			7,980,174.00	7,507,910.00	6,092,166.00	5,644,461,00	4,312,193.00	4,413,470.00	9,206,603.00	11 424 142 00
1000 6299   1000	LCFF/Revenue Limit Sources										
RECURSON	Principal Apportionment	8010-8019		923,012,00	923,012,00	3,590,386.00	1,661,422.00	1,747,611,00	3,319,960.00	1,747,611.00	1,535,003,00
REDUCE SERVE   REDU	Property Taxes	8020-8079		00.00	00'0	00.00	435,411,00	1,481,243.00	3,998,052.00	00.0	00.0
1000-1599   1000-1599   1000-14450   144650   146650	Miscellaneous Funds	6608-0808		00'0	00.0	(336,799,00)	00'0	00.00	(216,501,00)	(95,441,00)	475,784.00
1000   1500	Federal Revenue	8100-8299		00.00	14,537,00	(160,007.00)	(18,057,00)	146,348,00	377,902.00	96,742.00	2,128.00
1	Other State Revenue	8300-8599		318,701.00	14 458 00	259,397,00	(245,829,00)	265,050.00	763,621.00	3,735,050.00	(1,660,192,00)
1.000   1.00	Other Local Revenue	8600-8799		16,558,00	30,210,00	62,804.00	49,129.00	145,385.00	81,216.00	112,051.00	142,860.00
1002-1099   128827100   128827100   128827100   128827100   128827100   128827100   128827100   128827100   128827100   128824100   128828100   1288	Interfund Transfers In	8910-8929		00.0	00.00	00.00	00.00	00.00	00.0	0.00	00 0
1000-1099   1289,271100   288,4400   1771,802.00   1380,7756.00   1380,4750.00   1768,536.00   176	All Other Financing Sources	8930-8979		00.0	00.00	00.00	00.0	00.00	00.00	0.00	00:00
1000-1999   286,886.00   208,400.00   1,771,392.00   1,807,725.00   1,807,776.00   1,170,392.00   1,705.55.00	TOTAL RECEIPTS			1,258,271.00	982,217.00	3,415,781.00	1,882,076.00	3,785,637,00	8,324,250.00	5,596,013.00	495,583.00
2000-2999	C. DISBURSEMENTS	4000		00 000	000000000000000000000000000000000000000	4 774 200 00	1 007 725 00	4 640 334 00	1 907 776 00	1 750 305 00	1 765 521 OC
100 - 3599   100	Classified Salaries	6661-0001		313 537 00	470 768 00	542 751 00	551,001,00	524 652 00	516.073.00	519 286 DO	544 866 00
1000-4599   1000	Classified Galaries	2000-2999		100 047 00	123 100 00	00,101,240	920 532 00	926 676 00	918 058 00	813,753,00	R12 339 OC
1000-6599   1000-65999   1000-6599   1000-659999   1000-65999   1000-659999   10000-659999   1000-659999   1000-6599999   1000-6599999   10000-6599999   1000-6599999   1000-65	Books and Comples	2000-2399		100.047.00	70 546 00	254 724 00	164 088 00	141 465 00	160 609 00	54 595 00	87 312 00
Total Concesses   Total Conc	Socioses	5000-4333		378 220 00	374 746 00	240.455.00	321 947 00	00.00±1.15	211 487 00	201 425 00	417 909 00
7000-7459 7114-9159 7000-7459 7000-7459 7000-7459 7000-7459 7000-7459 7000-7459 7000-7459 7000-7459 7000-7459 7000-7459 7000-7459 7000-7459 7114-9159 7114-9	Capital Outlay	6000 6599		53 443 00	370 627 00	00.00	000	47 610 00	23 324 00	30.030.00	23 166 00
T600-7629   T600	Other Outo	7000-7499		00 0	000	000	00 0	000	0.00	0.00	00.0
Transist	Interfund Transfers Out	7600-7629		00.0	00:00	0.00	00.00	00.0	00.0	00'0	00.00
1,124,922.00   1,124,922.00   1,646,377.00   3,642,638.00   3,774,283.00   3,684,360.00   3,637,327.00   3,378,474.00   3,651,132   3,774,130   3,774,130   3,774,130   3,774,130   3,774,130   3,774,130   3,774,130   3,774,142.00   3,684,360.00   3,684,360.00   3,684,360.00   3,684,360.00   3,684,360.00   3,684,360.00   3,684,430   3,784,142.00   3,774,283.00   3,774,283.00   3,774,283.00   3,774,283.00   3,774,283.00   3,774,283.00   3,774,283.00   3,774,283.00   3,774,142.00   3	All Other Financing Uses	7630-7699									
111-9199   34,753.00   (252.00)   0.00   0	TOTAL DISBURSEMENTS			1,124,952.00	1,646,377,00	3,642,638,00	3,774,283,00	3,684,360.00	3,537,327.00	3,378,474.00	3,651,123.00
111-919   111-	D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
Accounts Receivable 9300 9300 Bases becomes Receivable 9310 Bases becomes Receivable 9310 Bases 9320 Bases 93	Cash Not In Treasury	9111-9199		34,753.00	(252.00)	0.00	00.00	00.00	00.00	00.0	0.00
State   Stat	Accounts Receivable	9200-9299		46,538,00	3,507.00	1,993,105.00	574,311.00	00.00	8,416,00	00:00	0.00
Stores         9320         1,275,00         1	Due From Other Funds	9310				1,272,705.00	(15,000.00)				
Prepaid Expenditures         9330         1,275,00         Repaid Expenditures         9330         1,275,00         Repaid Expenditures         Prepaid Expenditures         9330         1,275,00         Repaid Expenditures         Prepaid Expenditures	Stores	9320									
Deferred Unifous of Resources         9340         82,566.00         3,285.00         3,285.810.00         559,311.00         0,00         8,416.00         0,00           SUBTOTAL         Substites and Deferred Inflows         9600-959         688,149.00         754,839.00         2,086.880.00         (628.00)         2,206.00         0,00 <t< td=""><td>Prepaid Expenditures</td><td>9330</td><td></td><td>1,275.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Prepaid Expenditures	9330		1,275.00							
SUBTION CALCINOMS of RESOURCES         STESS NOT CALCINOMS of RE	Ourier Current Assets	9340									
Accounts Payable Accounts Payable Accounts Payable Accounts Payable Settle Se	SUBTOTAL	0646	00.0	82.566.00	3.255.00	3.265.810.00	559.311.00	00.0	8,416.00	00.00	0.00
Accounts Payable         9500-9599         688,149.00         754,839.00         2,086,800.00         628,000         2,206.00         0,000           Due To Other Funds Set 0         9610         0.00         1,336,114.00         628,000         0.00         1,336,114.00         0.00 </td <td>Liabilities and Deferred Inflows</td> <td></td>	Liabilities and Deferred Inflows										
Due To Other Funds         9610         0.00         0.00         1.336,114.00         0.00 <th< td=""><td>Accounts Payable</td><td>9500-9599</td><td></td><td>688,149.00</td><td>754,839.00</td><td>2,086,860.00</td><td>(628.00)</td><td></td><td>2,206.00</td><td></td><td></td></th<>	Accounts Payable	9500-9599		688,149.00	754,839.00	2,086,860.00	(628.00)		2,206.00		
Current Loans         9640         0.00         63,684,00         0.00         63,684,00         0.	Due To Other Funds	9610		00.0	0.00	1,336,114.00		00.00		00.0	00.00
Uneamed Revenues         9650         0.00         63,684,00         0.00         63,684,00         0.00 <th< td=""><td>Current Loans</td><td>9640</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Current Loans	9640									
Deferred Inflows of Resources   960   1,000	Uneamed Revenues	9650		00.00	0.00	63,684.00	00.0	0.00	0000	00.00	0.00
SUBJECT SHEET ITEMS  9910  1000 (605,583.00) (751,584.00) (220,848.00) (569,939.00 (6.210.00) (3.155,54.00) (1.32,288.00) (1.322,288.00) (1.3	Deferred Inflows of Resources	0696		00 07 7 000	00 000 7.1.1	00 010 001 0	10000	000	00 000 0	000	
Suspense Clearing         9910         0.00         (605,583.00)         (751,584.00)         (220,848.00)         559,939.00         0.00         6,210.00         0.00           TOTAL BALANCE SHEET ITEMS         0.00         (472,264.00)         (1415,744.00)         (447,705.00)         (1,332,286.00)         10,277.00         4,733,133.00         2,217,539.00         (3,155,544.461.00)           NET INCREASE (B - C + D)         7,507,910.00         6,092,166.00         5,644,461.00         4,413,470.00         9,206,603.00         11,424,142.00         8,268.66	Nonoperating		0.00	008,149,00	7.04,833.00	3.480.630.00	(00.020)	800	2,200,00		5
NET INCREASE/DECREASE (B - C + D) 7,507,910.00 6,092,166.00 5,644,461.00 4,312,193.00 9,206,603.00 11,424,142.00 8,268.66	Suspense Clearing	9910		(90 683 90)	754 584 00)	(00 848 00)	250 030 00	000	6 210 00	00 0	000
7,507,910.00 6,092,166.00 5,644,61.00 4,312,193.00 9,206,603.00 11,424,142.00	NET INCREASE/DECREASE (B - C	6	2	(472 264 00)	/1 A15 744 DD)	(447 705 00)	(1 332 268 00)	101 277 00	4 793 133.00	2.217.539.00	(3.155.540.00)
	ENDING CASH (A + E)		STATE OF THE PARTY	7.507.910.00	6.092.166.00	5.644.461.00	4.312.193.00	4.413.470.00	9,206,603.00	11,424,142.00	8,268,602.00
	TOYO OT IC TOYO ONIONE				Collegentality						

Control of The Month   Control of The March	Cources	illa Dalbara County			Cashflow	Cashflow Worksheet - Budget Year (1)	t Year (1)				
Page	Color   Colo		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Sample   S	Sources   Sour	TUALS THROUGH THE MONTH OF (Enter Month Name)									
Sources   Sour	Sources   Storing   Stor	SEGINNING CASH		8,268,602.00	7,825,566.00	10,258,135.00	9,183,531,33				
1000   1000	8000-8099	RECEIPTS									
Colora   C	8 1000-8079 8 1000	Principal Apportionment	8010-8019	3.289.328.00	1,535,003.00	1.535,003.00	2.018.982.00	323,602,00		24,149,935.00	24,149,935,00
Sept-2004-080-090-090-090-090-090-090-090-090-090	800 800 800 800 800 800 800 800 800 800	Property Taxes	8020-8079	00.0	4.276.881.00	8,401.00	2.338.646.00			12 538 634 00	12,538,634.00
SCONO 65999   988-88.20   986-88.20   98	SIGN D-2299	Miscellaneous Funds	8080-8099	(340,741,00)	(113,581,00)	320,190.00	(849,532,00)			(1,156,621,00)	(1 156 621 00)
Responsible	Section	ederal Revenue	8100-8299	117,464.00	4,178.00	741,054.00	(84,391.00)	350,000.27		1,587,898.27	1,587,898.27
Section Series   Section Section Series   Section Section Series   Secti	SS POD-9799         87,682.00         66,617.00         188,683.00         106,617.00         200,000.52           SS POD-9899         3,252,266.00         6,137,683.00         1,873,602.79         1,873,602.79           1000-1999         1,655,946.00         6,137,683.00         1,900,655.00         2,446,73.00         1,807,802.79           1000-1999         1,655,946.00         1,1799,660.00         1,900,655.00         2,742,673.00         1,807,802.79           1000-1999         1,655,946.00         1,1799,667.00         1,900,655.00         2,744,673.00         1,807,802.79           1000-1999         1,655,946.00         1,1799,667.00         1,900,655.00         2,446,716.00         1,807,802.79           1000-1999         1,656,00         44,161.00         1,652,00         2,446,716.00         1,800,44           1000-1999         1,11,111         1,11,111         1,11,111         1,11,111         1,11,111           1000-1999         1,11,111         1,11,111         1,11,111         1,11,111         1,11,111           1000-1999         1,11,111         1,11,111         1,11,111         1,11,111         1,11,111           1000-1999         1,11,111         1,11,111         1,11,111         1,11,111         1,11,111 <t< td=""><td>other State Revenue</td><td>8300-8599</td><td>98,863.00</td><td>369,585.00</td><td>145,342.33</td><td>578,009,00</td><td>1,000,000.00</td><td></td><td>5,642,055,33</td><td>5,642,055.33</td></t<>	other State Revenue	8300-8599	98,863.00	369,585.00	145,342.33	578,009,00	1,000,000.00		5,642,055,33	5,642,055.33
1000-1999   1,00	Sept. Sept	other Local Revenue	8600-8799	87,682.00	65,617,00	188,583.00	108,617.00	200,000.52		1,290,712.52	1,290,712.52
\$889,08978         \$889,08	1000-1899   1855-948.00   1,729.667.00   1,500.656.00   2,742.673.00   1,673.602.79   1,600.44	nterfund Transfers In	8910-8929	00.00	00.00	00'0	00'000'9			6,000.00	90.000.00
1000-1999   1,852,946 to   1,799,657 to   1,900,655 to   2,938,573 to   1,900,199   1,900,658 to   1,900,658	1000 1999   1,875,248.00   1,1799,687.00   1,900,635.00   2,742,673.00   1,000,198   1,000,299   1,485,548.00   1,490,687.00	II Other Financing Sources	8930-8979	00'0	00'0	00.00	0.00	00'0	00.00	00.00	0.00
1000-1999   1865 948 00   1799 867 00   1900 855 708 00   1000 198   19 615 560 98   19 615 560 98   10 615 560 98   19 615	1000-1999   1,855,948.00   1,799.667.00   1,200.635.00   2,742.673.00   10,001.98     2000-2999   646,886.00   565,651.00   527,562.00   825,708.00   8,000.44     2000-2999   646,886.00   382,227.00   819,208.00   126,292.00   572,394.00   510,398.15     2000-2999   208,857.00   382,236.00   126,297.00   126,297.00   126,297.00   126,298.15     2000-699   208,857.00   382,495.00   0,00   0,00   0,00     2000-699   208,857.00   382,497.00   39,657.00   39,657.00     2000-699   3,699,632.00   3,706,114.00   0,00   0,00   0,00     310   3200-329   0,00   0,00   0,00   0,00     310   3200   0,00   0,00   0,00   0,00     3200   3,706,114.00   0,0	OTAL RECEIPTS		3,252,596.00	6,137,683.00	2,938,573.33	4,116,331.00	1,873,602,79	00.00	44,058,614,12	44,058,614.12
1000   1999   1990	1000-1939 1835-00 1,193-1940 1,193-1940 1,1900-1939 1,193-1940 1,1	DISBURSEMENTS	0007	1						7 7	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
2000-3999   940,000   94,000	2000-5999 646 585 277 00 844 587 00 5000 999 91.356 00 94.061 00 844 220 00 572.394 00 619.968.15 94.000 4999 91.356 00 94.061 00 126.297 00 572.394 00 619.968.15 94.000 999 91.356 00 94.061 00 920 00 00 00 00 00 00 00 00 00 00 00 00 0	ellincated balanes	6661-0001	1,855,948.00	00.799.667.1	00.022.000	2,742,573,00	10,001.98		19 010 000 30	19,000,010,00
2000-3999   269,221,000   19,298,230,000   24,892,100   39,000,399   269,221,000   19,298,230,000   19,298	3000-3699 893,277.00 8142,085.00 2,486,010.00 2,486,010.00 3,400,11.9 4000-4899 813,56.00 362,336.00 176,297.00 39,587.00 30,000.80 30,000.80 30,000.80 37,588.00 44,191.00 30,000.00 39,587.00 30,000.80 30,000.00 30,000.00 30,000.00 30,000.00 30,000.80 30,000.00 30,000.00 30,000.00 30,000.00 30,000.00 30,000.00 30,000.00 30,000.00 30,000.00 30,000.00 3,705,114.00 4,013,177.00 7,624,484.11 670,972.56 33,685,632.00 3,705,114.00 4,013,177.00 7,624,484.11 670,972.56 33,00 30,00 0,00 0,00 0,00 0,00 0,00 0	lassmed balaries	5000-5888	646,686,00	00.156,555	00.266,126	00.807,628	8,000.44		0,000,021,44	0,355,521,44
4000-4899   2008-5870   34,1790   31,2390	## 4000-4994	mpioyee Benerits	3000-3999	855,227.00	819,208.00	834,820.00	2,468,016.00	3,001.19		10,157,966,19	10,157,966.15
1000-6599   3768,00   328,813.00   39,813.80   39,81	5000-5994   208,857,00   392,386,00   0.00   0.000	ooks and Supplies	4000-4999	91,356.00	94,061,00	126,297,00	5/2,394.00	619,968.15		2,448,231.15	2,448,231.15
FOOD-06599   FOOD-065999   FOOD-0659999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-0659999   FOOD-065999   FOOD-0659999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-065999   FOOD-0659999   FOOD-	TOOD-0559   37,588.00   44,191.00   30,000.00   39,557.00	ervices	2000-2999	208,857.00	382,336,00	593,873.00	493,195,00	30,000,80		4,179,086.80	4,179,086.80
700077429 0.000 0.	TOOD-7499 0.000 0.000 0.000 (72.752.89)  7630-7699 3.695,632.00 3.705,114.00 4.013,177.00 7.624.454.11 670,972.56  9111-9199 0.000 0.000 0.000 0.000  9310 9320 9330 0.000 0.000 0.000 0.000  9520 9330 0.000 0.000 0.000 0.000  9540 0.000 0.000 0.000 0.000  9560 0.000 0.000 0.000 0.000  1TEMS 9910 0.000 0.000 0.000 0.000 0.000  1TEMS 7825.560 0.105 0.1058.135.00 9.183.551.33 5.675.482.21	apital Outlay	6659-0009	37,558.00	44,191.00	30,000,00	39,557.00			699,506.00	699,506.00
T602-7699   T602	T600-7629   T600-7629   G.00   G.00   G.55.64.00   G.00   G.55.64.00   G.00   G.55.64.00   G.00	ther Outgo	7000-7499	00:00	0.00	00.00	(72,752,89)			(72,752.89)	(72,752.89)
F7530-7699 F7530-7699 F7530-7699 F7530-7699 F7530-7699 F7530-9299 F75300-9299 F7	7630-7699   3.695,632.00   3,705,114.00   4,013,177.00   7,624,454.11   670,972.56     9111-9199   0.00   0.00   0.00   0.00   0.00     9310   9320   9330   9330   9330   9340   0.00   0.00   0.00   0.00   0.00     9320   93300   9	nterfund Transfers Out	7600-7629	00.00	0.00	00'0	555,664,00			555,664.00	555,664,00
## 14   14   14   14   14   14   14   14	FIGS 9410 950 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Il Other Financing Uses	7630-7699							00.0	0.00
STOP	Fires 9111-9199 0.000 0.	OIAL DISBURSEMENTS		3,695,632.00	3,705,114.00	4,013,177,00	1,624,454,1	96.278,079	00.00	44,148,883.67	44,148,883.67
11-9199         0.00         0.00         0.00         3-4,501,00           90299         0.00         0.00         0.00         2,651,00           9310         0.00         0.00         1,257,705,00         0.00           9320         0.30         0.00         0.00         1,275,00           9340         0.00         0.00         0.00         1,275,00           9490         0.00         0.00         0.00         0.00           9490         0.00         0.00         0.00         0.00           9490         0.00         0.00         0.00         0.00           9490         0.00         0.00         0.00         3,919,358,00           9610         0.00         0.00         0.00         0.00         3,919,358,00           9640         0.00         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00         0.00           9650         0.00         0.00	11-9199         0.00         0.00         0.00         0.00           00-9299         0.00         0.00         0.00         0.00           9330         9320         0.00         0.00         0.00           9340         0.00         0.00         0.00         0.00           9490         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00           9690         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00         0.00           9610         0.00         0.00         0.00	SALANCE SHEET ITEMS ets and Deferred Outflows									
00-9299         0.000         0.00         0.00         0.00         2.625.877.00           9310         9320         1.277.05.00         0.00         1.277.05.00           9330         9330         1.277.05.00         0.00         0.00         0.00           9490         0.00         0.00         0.00         0.00         3.919.358.00         0.00           9490         0.00         0.00         0.00         0.00         3.919.358.00         0.00           9490         0.00         0.00         0.00         0.00         3.919.358.00         0.00           9640         0.00         0.00         0.00         0.00         3.919.358.00         0.00           9640         0.00         0.00         0.00         0.00         0.00         0.00           9640         0.00         0.00         0.00         0.00         0.00         0.00           9640         0.00         0.00         0.00         0.00         0.00         0.00           9640         0.00         0.00         0.00         0.00         0.00         0.00           9640         0.00         0.00         0.00         0.00         0.00         0.00	00-9299         0.000         <	ash Not In Treasury	9111-9199	00:0	00.00	00'0	0.00			34,501.00	
9310         9310         1,257,705,00           9320         9320         0,00         1,275,00           9330         9340         1,275,00         0,00           9490         0,00         0,00         0,00         0,00           9490         0,00         0,00         0,00         3,919,358,00           9640         0,00         0,00         0,00         1,384,140           9650         0,00         0,00         0,00         1,384,140           9650         0,00         0,00         0,00         1,384,140           9650         0,00         0,00         0,00         1,384,140           9650         0,00         0,00         0,00         1,391,224,00           9650         0,00         0,00         0,00         1,101,866,00           9670         0,00         0,00         0,00         1,101,866,00           9670         0,00         0,00         0,00         1,101,866,00           9670         0,00         0,00         0,00         1,101,866,00           9670         0,00         0,00         0,00         1,101,866,00           9670         0,00         0,00         0,00	9310 9320 9330 9340 9490 00.00	ccounts Receivable	9200-9299	00.00	00.00	00.00	00.00			2 625 877 00	
9320         9320         900 </td <td>9320 9330 9330 9340 9490 00-9599 9610 9640 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0</td> <td>ue From Other Funds</td> <td>9310</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1 257 705 00</td> <td></td>	9320 9330 9330 9340 9490 00-9599 9610 9640 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	ue From Other Funds	9310							1 257 705 00	
9330         9330         1,275,00           9340         9340         0.00         0.00         0.00           9490         0.00         0.00         0.00         0.00         0.00           9640         0.00         0.00         0.00         0.00         3,531,426,00           9640         0.00         0.00         0.00         1,336,114,00         0.00           9650         0.00         0.00         0.00         63,684,00         0.00           9690         0.00         0.00         0.00         4,931,224,00         0.00           9910         0.00         0.00         0.00         4,931,224,00         0.00           4443,036,00)         2,432,569,00         (1,074,603,67)         1,202,630,23         0,00         (1,101,1866,00)           7 825,566,00         10,286,135,00         9,183,531,33         5,675,408,22         0,00         (1,101,1866,00)         1,101,1866,00)	9330 9330 9340 9490 9490 00.00 0.00 0.00 0.00 0.00 0	tores	9320							00 0	
9340 9490 9490 9600 9600 9600 9600 9600 96	9340 9480 00-9599 9610 9650 00.00	repaid Expenditures	9330							1,275.00	
9490 00-9599 00-9599 00-9690 00.00 0	9490 00-9599 00-9599 960 00.00	other Current Assets	9340							00.00	
00.00         0.00         0.00         0.00         3.919.358.00           00.05939         0.00         0.00         0.00         3.919.358.00           9610         0.00         0.00         0.00         1,336,114.00           9620         0.00         0.00         0.00         83.684.00           9690         0.00         0.00         0.00         4,931,224.00           9910         0.00         0.00         0.00         4,931,224.00           9443,036.00         2,432,569.00         (1,074,603.67)         3,575,408.22         (1,107,135.55)           7 825,566.00         10,286,135.00         3,183,51.33         5,675,408.22         (1,102,135.55)	00.9599 9610 9600 0.00 0.00 0.00 0.00 0.00 0.00 0.0	eferred Outflows of Resources	9490							00.00	
9610 9610 9610 9610 9620 9620 9620 9620 9620 9620 9620 962	9610 9640 9640 9650 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	UBTOTAL		00'0	00.00	00.00	0.00	00:00	00.00	3.919.358.00	
00-8699         000-8699         3.531,426.00           9610         0.00         0.00         0.00         0.00         1,336,1426.00           9640         0.00         0.00         0.00         63,684.00         0.00           9650         0.00         0.00         0.00         63,684.00         0.00           9690         0.00         0.00         0.00         4,931,224.00         0.00           9910         0.00         0.00         0.00         4,931,224.00         0.00           4443,036.00         2,432,569.00         (1,074,603.67)         3,508,123.11)         1,202,630.23         0.00         (1,102,135.55)           7 825,566.00         10,286,135.00         9,183,531.33         5,675,408.22         0.00         (1,102,135.55)	9610 9640 9640 9640 9650 9690 9690 9610	vilities and Deferred Inflows									
9610 9640 9650 9650 9650 9650 9650 9650 9650 965	9610 9640 9650 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	ccounts Payable	9500-9599							3,531,426.00	
9640 9650 9650 9650 9650 9650 9650 9650 965	9650 9650 9650 9650 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	ue To Other Funds	9610	00:00	00.00	0.00	00.0			1,336,114.00	
9650 0.00 0.00 0.00 0.00 63.684.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.084.00 65.	9950 0.00 0.00 0.00 0.00 0.00 0.00 0.00	urrent Loans	9640							00.00	
9990 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9990 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Inearned Revenues	9650	00.00	00.00	00.00	00.0			63,684.00	
9910 0.00 0.00 0.00 0.00 0.00 0.00 4,931,224,00 0.00 0.00 4,931,224,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	eferred Inflows of Resources	0696							00.00	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	9910 0.00	UBTOTAL		00'0	00'0	00.00	00'0	00'0	00.0	4,931,224.00	
7870 0.00 0.00 0.00 0.00 0.00 0.00 0.00	7 825 566 00 10.26 8.155 00 9.183 531.33 5.675 408 22	operating	0,00							0	
(443,036,00) 2,432,569,00 (1,074,603,67) (3,508,123,11) 1,202,630,23 0,00 (1,102,135,55) 7,825,566,00 10,286,135,00 9,183,51,33 5,675,408,22	(443,036,00) 2,432,569,00 (1,074,603,67) (3,508,123,11) 1,202,630,23 7,825,566,00 10,286,135,00 9,183,531,33 5,675,408,22	USPETSE CIERTING	0188	000	000	00 0	00 0	000	000	(1 011 866 00)	
7.825.566.00 10.268.135.00 9.183.531.33 5.675.408.22	7 825 566 00 10 258 135 00 9 183 531 33 5 675 408 22	JET INCREASE/DECREASE (B - C +	6	(443.036.00)	2 432 569 00	(1 074 603 67)	(3 508 123 11)	1 202 630 23	00.0	(1.102.135.55)	(90,269,55)
The state of the s	100000000000000000000000000000000000000	NDING CASH (A + E)		7.825.566.00	10.258.135.00	9 183 531 33	5.675.408.22				
		The state of the s									

Orcutt Union Elementary Santa Barbara County

# First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

42 69260 0000000 Form NCMOE

	Fun	ds 01, 09, an	d 62	2016-17
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	51,682,602.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,798,379.27
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	868,353.07
Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	992,506.00
Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	578,065.00
All Other Financing Uses	All	9100 9200	7699 7651	0.00
<ul><li>7. Nonagency</li><li>8. Tuition (Revenue, in lieu of expenditures, to approximate</li></ul>	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
costs of services for which tuition is received)	All	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must is in lines B, C D2.		
Total state and local expenditures not allowed for MOE calculation     (Sum lines C1 through C9)				2,438,924.07
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	41,707.71
Expenditures to cover deficits for student body activities	Manually e	entered. Must		41,707.71
E. Total expenditures subject to MOE  (Line A minus lines B and C10, plus lines D1 and D2)	o.pond			46,487,006.80

Orcutt Union Elementary Santa Barbara County

# First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

42 69260 0000000 Form NCMOE

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		
		5,085.44
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,141.20
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.)	45,008,779,98	7,765.10
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	45,008,779.98	7,765.10
B. Required effort (Line A.2 times 90%)	40,507,901.98	6,988.59
C. Current year expenditures (Line I.E and Line II.B)	46,487,006.80	9,141.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0,00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	мое	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)  (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

<sup>\*</sup>Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: ncmoe (Rev 03/18/2015)

Page 2

Printed: 12/5/2016 9:54 AM

Orcutt Union Elementary Santa Barbara County

# First Interim 2016-17 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

42 69260 0000000 Form NCMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0

#### First Interim 2018-17 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Des	cription	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	GENERAL FUND			300-032				3 - A - A - A - A - A - A - A - A - A -	-
	Expenditure Detail	0,00	(1,374,600.00)	0.00	(72,752.89)	8 000 00	555 864 00		
	Other Sources/Uses Detail Fund Reconciliation		- 1		-	6,000.00	555,664.00		10 K
	CHARTER SCHOOLS SPECIAL REVENUE FUND	***********		35 75-55-4	9500				
	Expenditure Detail	1,374,600.00	0.00	2,453.00	0.00	62/22	2272222		Market Co.
	Other Sources/Uses Detail Fund Reconciliation	1 3 4				0.00	22,401.00		
	SPECIAL EDUCATION PASS-THROUGH FUND		2000						1000
	Expenditure Detail						Carried Barrier		
	Olher Sources/Uses Detail Fund Reconciliation				-				0.00
	ADULT EDUCATION FUND		1				1		2 100
	Expenditure Detail	0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail Fund Reconciliation				+	0.00	0.00		
	CHILD DEVELOPMENT FUND						1		131 6 2
	Expenditure Delail	316.00	0.00	8,530.65	0.00				
	Other Sources/Uses Detail					0.00	0.00		AT LOTTON
	Fund Reconciliation CAFETERIA SPECIAL REVENUE FUND								
	Expenditure Detail	0.00	(316.00)	61,769.24	0.00		1		A State of
	Other Sources/Uses Detail					0.00	0.00		fired to the
	Fund Reconciliation DEFERRED MAINTENANCE FUND						- 1		100
	Expenditure Detail	0.00	0.00						The same of
	Other Sources/Uses Detail				THE PERSON NAMED IN	296,000.00	0.00		1 TO 1 TO 1
	Fund Reconciliation		1	71 T T T T	7.53.0				600
	PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00	21000			- 1		100
	Olher Sources/Uses Detail				20 5 5 5 5 5	0.00	0.00		
	Fund Reconciliation	ALCOHOLD TO A STATE OF THE PARTY OF THE PART	They make		200				E VALUE
	PECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY  Expenditure Detail	100 00 00	Salara Esta		10 TO		- 1		
	Olher Sources/Uses Detail					0.00	0.00		Control of the contro
	Fund Reconciliation			E SPANIS	STATE OF THE PARTY.				
	SCHOOL BUS EMISSIONS REDUCTION FUND	27227	2.00						1 17 1 19 1
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
	Fund Reconciliation		1		in the	0.00	0.00		100
	FOUNDATION SPECIAL REVENUE FUND	E102.50	11.50.516	11000-4400			- 1		100
	Expenditure Detail	0.00	0.00	0.00	0.00	THE RESERVE	0.00		100
	Other Sources/Uses Detail Fund Reconciliation				21.0		0.00		
	PECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS					1			
	Expenditure Detail			A COLUMN TO SERVICE AND A SERV	2010 Marie				13175
	Other Sources/Uses Detail Fund Reconciliation			NA THE SAME	THE NAME OF TAXABLE PARTY.	221,401.00	0.00		
	BUILDING FUND				200		- 1		
	Expenditure Detail	0.00	0.00	1 1 1 2 1 1	201 11501				100000
	Other Sources/Uses Detail				100000	0.00	0.00		1 3 3
	Fund Reconciliation CAPITAL FACILITIES FUND				THE PARTY OF		- 1		
	Expenditure Delail	0.00	0.00				- 1		
	Other Sources/Uses Detail			- X 72 E	1000	0.00	6,000.00		
	Fund Reconciliation		- 1	1000	(XI) [15]=1				
	TATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00	4 4 4 4 4	WELLING O.		- 1		
	Other Sources/Uses Detail		4.55	14000 2000 1	- 10 T - 02	0.00	0.00		
	Fund Reconciliation			1000	The second				APP TOWN
	OUNTY SCHOOL FACILITIES FUND	0.00	0.00		0.7680		- 1		
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00		S 100 C 1	0.00	0.00		
	Fund Reconciliation		- 1		TAPE STATE	0.00			THE STATE OF
	PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						- 1		1 3 Y 10 7
	Expenditure Detail Other Sources/Uses Detail	0.00	0.00	128 L. L.	TANK THE PARTY OF	80,664.00	0.00		
	Fund Reconciliation	1		The state of	SOUTH THE PARTY	00,004,00	0.00		
191 (	AP PROJ FUND FOR BLENDED COMPONENT UNITS		- 1	THE PARTY NAMED IN	A STATE OF				1 1 1 1 1 1
	Expenditure Detail	0.00	0.00	Part of the	to to take his				1
	Other Sources/Uses Detail Fund Reconciliation		1 1 1 1 1 1 1 1	The State of the S	Children and	0.00	0.00		The second
	BOND INTEREST AND REDEMPTION FUND			eni esta d	D. P. S. VIII. S.				
	Expenditure Detail		Y SERVICE		- CA - VI	200.000	171000		L.SV
	Other Sources/Uses Detail	BANNEY TO S.	12 2 18 18	OF THE REAL PROPERTY.	V 25- 11.	0.00	0.00		1 22 2 2
	Fund Reconciliation DEBT SVC FUND FOR BLENDED COMPONENT UNITS	S IGNS		P CONTROL	CONTRACTOR OF THE PARTY OF THE				
	Expenditure Detail			1000	3 63 64 3		- 1		1 TO 18 TO 18
	Other Sources/Uses Detail		- S   F   S	The second	1000000	0.00	0.00		11 - 12
	Fund Reconciliation FAX OVERRIDE FUND	W . W	31 1 1		THE WALLS				diam'r.
	Expenditure Detail	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	TERLINA IN		WAR DESTRUCTION		- 1		Design Sale
	Other Sources/Uses Detail	088	VI VI V		S JULIANA	0.00	0.00		
	Fund Reconciliation	TO VALUE OF STREET	and the latest the lat	1,717	COLUMN TO THE				1 . U.S. I
	DEBT SERVICE FUND		3. 1	SY I ELLO SE	The State of the S		- 1		V. Carrie
	Expenditure Detail Other Sources/Uses Detail					0.00	0.00		X -0 5
	Fund Reconciliation	1				0.00	0.00		United States
71	FOUNDATION PERMANENT FUND	9,90	287	550		P. P. LEW.			
	Expenditure Detail	0.00	0.00	0.00	0.00				100
	Other Sources/Uses Detail						0.00		
	Fund Reconciliation								A COLUMN
	Fund Reconciliation  CAFETERIA ENTERPRISE FUND								21-11-1
11		0.00	0.00	0.00	0.00	0.00	0.00		Fig.

Page 1 of 2

Printed: 12/5/2016 9:54 AM

## First Interim 2016-17 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	indirect Costs Transfers in 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
621 CHARTER SCHOOLS ENTERPRISE FUND							750	
Expenditure Detail	0.00	0.00	0.00	0.00				30 SOLET
Other Sources/Uses Detail					0.00	0.00		1500
Fund Reconciliation								
631 OTHER ENTERPRISE FUND			- 1 m					1-7-1
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				THE PARTY NAMED IN	0.00	0.00		
Fund Reconciliation			20.00	The second second				E.S.
58I WAREHOUSE REVOLVING FUND			Contract of the second	125 C. L. C.				No. of Lot of Lo
Expenditure Detail	0.00	0.00	THE REAL PROPERTY.	200 000				MAN SV
Other Sources/Uses Detail				1	0.00	0.00		100000
Fund Reconciliation								9.7
571 SELF-INSURANCE FUND	wee.	100000		ALISHMAN				1 10 10 10 10
Expenditure Detail	0.00	0.00	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1				
Other Sources/Uses Detail				S111E 37 18	0.00	0.00		
Fund Reconcillation			100000	The second	1	6 7= 100 miles		
711 RETIREE BENEFIT FUND	441	- S - S - I		-16-78 E		The state of the state of		
Expenditure Detail		CONTRACTOR OF STREET		- 10 Marie 1		VIII.		1 7 7 7 7
Other Sources/Uses Detail		- 1		1 1 33 1 139	0.00			
Fund Reconcillation				100 45 - 400		(10) 1 (0) (1)		
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00				COLUMN TO SERVICE		
Other Sources/Uses Detail			The second second	THE RESERVE OF THE PERSON NAMED IN	0.00	0.00		
Fund Reconcillation		Yallon Lie I	-5 1500	Description of the	120 1 1 1 1 1 1 1			
761 WARRANT/PASS-THROUGH FUND					20100 2.70	0.50		
Expenditure Detail	12 01 030			West of the second				THE PERSON
Other Sources/Uses Detail	Para Edge		THE PART OF THE PA	Total Sales of the last of the	AL CONTRACTOR	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 1 7 7 7 7 7
Fund Reconciliation	E. ELV VIIV	CANONIC STREET, STREET			Section 1	10 11 PERSON		
51 STUDENT BODY FUND	1.21 10	Section 1	Annual Property lies					
Expenditure Detail	1 20 1 2 2				V / C HOLD			
Other Sources/Uses Detail	1 3 1 1 2 1	10000	1000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- 10 P			- 1 - 1 - 0
Fund Reconciliation								DESCRIPTION OF THE PERSON NAMED IN
TOTALS	1,374,916.00	(1,374,916.00)	72,752.89	(72,752,89)	584,065.00	584,065.00		E-Barrier -

	1	The state of the s				
		Projected Year Totals	% Change	2017-18	% Change	2018-19
	Object	(Form 01I)	(Cols, C-A/A)	Projection	(Cols, E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C	and E;					
current year - Column A - is extracted)	1				1	
A, REVENUES AND OTHER FINANCING SOURCES L_ LCFF/Revenue Limit Sources	8010-8099	34,534,359,00	0,54%	34,719,553,00	2,21%	35,485,268,00
Federal Revenues	8100-8299	0.00	0.00%	54,717,555,00	0.00%	33,103,200,00
3. Other State Revenues	8300-8599	1,684,703.00	-62,17%	637,239.30	0.01%	637,312.7
4. Other Local Revenues	8600-8799	1,235,473.86	0.04%	1,235,984,46	0,05%	1,236,541.66
5. Other Financing Sources	8000 8020	( 000 00	0.00%	6,000,00	0.00%	6,000,00
a, Transfers In b. Other Sources	8900-8929 8930 <b>-</b> 8979	6,000.00	0.00%	0.00	0.00%	0,00
c. Contributions	8980-8999	(4,612,811,93)	0.74%	(4,647,007.76)	0.42%	(4,666,562.50
6. Total (Sum lines A1 thru A5c)		32,847,723.93	-2.73%	31,951,769.00	2.34%	32,698,559.87
B, EXPENDITURES AND OTHER FINANCING USES						
L. Certificated Salaries				1		
a Base Salaries				16,506,365,32	F 107 5	16,870,994.99
b. Step & Column Adjustment				214,629.67	1 1 2 3	219,588,63
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				150,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,506,365,32	2.21%	16,870,994.99	1.30%	17,090,583,62
2. Classified Salaries	1000-1999	10,500,505,52	2,2170	10,010,254,25	1.5070	11,000,505,00
a. Base Salaries				4,978,712,74		5,045,427,49
b. Step & Column Adjustment				66,714.75		67,608.7
c. Cost-of-Living Adjustment				00,714,73		07,000,7
0 0						
d. Other Adjustments	2000-2999	4 079 712 74	1.34%	5,045,427.49	1.34%	5,113,036,20
e. Total Classified Salaries (Sum lines B2a thru B2d)	3000-3999	4,978,712.74	6.52%		5.35%	8,012,897.49
3. Employee Benefits	4000-4999	7,140,336.50		7,606,134.81 2,030,299.24	2.46%	2,080,244.60
4. Books and Supplies		1,787,576.17	13.58%		4.53%	1,620,999.12
Services and Other Operating Expenditures     Capital Outlay	5000-5999 6000-6999	1,484,154.01	-65.01%	1,550,781.33 193,739.00	0.00%	193,739.00
NI -		553,739.00	0,00%	193,739,00	0.00%	193,739,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	(106 512 97)	0.00%	/106 512 0
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7300-7399	(106,513.87)	0.00%	(106,513.87)	0.00%	(106,513.8
a. Transfers Out	7600-7629	259,664.00	0.00%	259,664.00	0.00%	259,664.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		32,604,033.87	2.60%	33,450,526.99	2.43%	34,264,650,16
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		243,690.06		(1,498,757,99)		(1,566,090.29
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,421,442.31		6,665,132.37		5,166,374,38
Ending Fund Balance (Sum lines C and D1)		6,665,132.37		5,166,374.38		3,600,284.09
Di T		0,005,152.57		5,100,574.56		5,000,204,0
3. Components of Ending Fund Balance (Form 01I)	9710-9719	20 200 00		28,398,00		28,398,00
a. Nonspendable		28,398.00		26,396,00		20,370,00
b. Restricted	9740					
c. Committed	0750	0.00				
Stabilization Arrangements     Other Control to parts	9750	0.00				
2. Other Commitments	9760	0.00		2.800.610.10	-	2 207 050 0
d. Assigned e. Unassigned/Unappropriated	9780	5,312,267.86		3,800,619.19		2,207,958.9
1. Reserve for Economic Uncertainties	9789	1,324,466.51		1,337,357,19		1,363,927,1
Neserve for Economic Uncertainties     Unassigned/Unappropriated	9789	0.00	Kun Te Juli	0.00		0.0
f. Total Components of Ending Fund Balance	9790	0.00		0.00		0.00
(Line D3f must agree with line D2)		6 665 122 27	12 . 3	5 166 274 20		3,600,284.09
(Line D31 must agree with line D2)		6,665,132.37		5,166,374.38		3,000,284,

Description	Object Codes	Projected Year Totals (Form 01I) (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. General Fund		1			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,324,466.51		1,337,357.19		1,363,927.13
c. Unassigned/Unappropriated	9790	0.00		0,00	- 8 11 1	0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		1				1
а. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,324,466.51		1,337,357.19		1,363,927.13

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.

Addition of three teachers on 2017-18 for class size.

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E;		- 1				
current year - Column A - is extracted)	1		1			
A. REVENUES AND OTHER FINANCING SOURCES			1			
1; LCFF/Revenue Limit Sources	8010-8099	997,589,00	0,00%	997,589.00	0.00%	997,589.00
2. Federal Revenues	8100-8299	1,587,898,27	-5,58%	1,499,371,27	0,00%	1,499,371.27 4,037,584,02
Other State Revenues     Other Local Revenues	8300-8599 8600-8799	3,957,352,33 55,238,66	0.63%	3,982,390,47 55,238,66	0,00%	55,238,66
5. Other Financing Sources	0000-0777	33,230,00	0,0078	33,230,00	0,0074	30,230,00
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0,00%		0.00%	
c. Contributions	8980-8999	4,612,811.93	0,74%	4,647,007,76	0,42%	4,666,562.50
6. Total (Sum lines A1 thru A5c)		11,210,890,19	-0,26%	11,181,597,16	0.67%	11,256,345.45
B. EXPENDITURES AND OTHER FINANCING USES				(	1000	
1. Certificated Salaries					1 1 1 2 2	
a. Base Salaries			4 - 1	3,109,195.66	1 2 3	2,936,005,81
b. Step & Column Adjustment				39,195.15		39,728,21
c. Cost-of-Living Adjustment						
d. Other Adjustments				(212,385.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,109,195,66	-5,57%	2,936,005.81	1.35%	2,975,734.02
2, Classified Salaries						
a. Base Salaries				1,586,908,70		1,608,173,27
b. Step & Column Adjustment				21,264,57		21,549,53
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e, Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,586,908.70	1.34%	1,608,173.27	1.34%	1,629,722.80
3. Employee Benefits	3000-3999	3,017,629.69	1.22%	3,054,545.59	2.61%	3,134,283,25
4. Books and Supplies	4000-4999	660,654.98	-19.35%	532,835,75	-6.71%	497,102.96
5. Services and Other Operating Expenditures	5000-5999	2,694,932,79	-6.46%	2,520,957,65	-1.34%	2,487,216.46
6. Capital Outlay	6000-6999	145,767.00	0.00%	145,767.00	0.00%	145,767.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	145,767.00	0.00%	115,707.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	33,760.98	0.00%	33,760,98	0.00%	33,760.98
9. Other Financing Uses	1500-1577	33,700,50	0.0070	33,700/30	0,0076	30,700.70
a. Transfers Out	7600-7629	296,000.00	0.00%	296,000.00	0.00%	296,000,00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,544,849.80	-3.61%	11,128,046.05	0.64%	11,199,587.47
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(333,959.61)		53,551.11		56,757.98
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		615,055,80		281,096.19		334,647.30
2. Ending Fund Balance (Sum lines C and D1)		281,096,19		334,647.30	1 1 1 1 1 1 1 1	391,405.28
3. Components of Ending Fund Balance (Form 01I)					A 100	
a. Nonspendable	9710-9719	0.00				
b, Restricted	9740	281,096.19		334,647,30		391,405,28
c. Committed						
I Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	1	2.7			Text 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
L Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0,00		0.00		0.00
f. Total Components of Ending Fund Balance	i					
(Line D3f must agree with line D2)		281,096.19		334,647.30		391,405.28

Description	Object Codes	Projected Year Totals (Form 01I) (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. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	1 10 10				
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)		The state of				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			Maria Na		
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	N				
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.

Educator Effectiveness Grant funds will be exhausted by June 2017. No expenses projected for future years.

	Object	Projected Year Totals (Form 01I)	% Change (Cols, C-A/A)	2017-18 Projection	% Change (Cols, E-C/C)	2018-19 Projection
Description 1 10 C   F	Codes	(A)	(B)	(C)	(D)	(E)
(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		1		i i	
LCFF/Revenue Limit Sources	8010-8099	35,531,948.00	0.52%	35,717,142,00	2.14%	36,482,857.00
Federal Revenues	8100-8299	1,587,898,27	-5.58%	1,499,371,27	0.00%	1,499,371.27
3. Other State Revenues	8300-8599	5,642,055.33	-18.12%	4,619,629,77	1.20%	4,674,896.73
4. Other Local Revenues	8600-8799	1,290,712.52	0.04%	1,291,223,12	0.04%	1,291,780.32
5. Other Financing Sources						
a. Transfers In	8900-8929	6,000.00	0.00%	6,000,00	0.00%	6,000.00
b <sub>a</sub> 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)		44,058,614,12	-2,10%	43,133,366.16	1.90%	43,954,905.32
B, EXPENDITURES AND OTHER FINANCING USES						
1, Certificated Salaries	9					
a. Base Salaries	1			19,615,560,98		19,807,000.80
b. Step & Column Adjustment	1			253,824.82		259,316.84
c. Cost-of-Living Adjustment	1	- "		0,00		0.00
d. Other Adjustments				(62,385.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,615,560,98	0.98%	19,807,000.80	1.31%	20,066,317,64
2. Classified Salaries						
a. Base Salaries	1			6,565,621.44		6,653,600,76
b. Step & Column Adjustment	1			87,979.32		89,158.24
c. Cost-of-Living Adjustment	1			0.00		0.00
d. Other Adjustments	1		1	0.00	The second	0.00
e: Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,565,621,44	1,34%	6,653,600,76	1.34%	6,742,759.00
3. Employee Benefits	3000-3999	10,157,966,19	4.95%	10,660,680.40	4.56%	11,147,180.74
Books and Supplies	4000-4999	2,448,231,15	4,69%	2,563,134.99	0.55%	2,577,347.56
Services and Other Operating Expenditures	5000-5999	4,179,086.80	-2.57%	4,071,738.98	0.90%	4,108,215.58
1 14	6000-6999	699,506.00	-51,46%	339,506.00	0.00%	339,506.00
6. Capital Outlay	1	0.00	0.00%	0.00	0.00%	0,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%	(72,752.89)	0.00%	
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7300-7399	(72,752.89)	0.00%	(72,732.89)	0.00%	(72,752.89
a. Transfers Out	7600-7629	555,664.00	0.00%	555,664.00	0.00%	555,664.00
b. Other Uses	7630-7699	0.00	0,00%	0.00	0.00%	0.00
	7030-7099	0.00	0,0078	0.00	0.0070	0.00
10. Other Adjustments	i	44,148,883.67	0.97%	44,578,573.04	1.99%	45,464,237.63
11. Total (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE		44,140,003.07	0.5776	44,576,575.09	1,2370	45,404,257.6.
(Line A6 minus line B11)	1	(90,269.55)		(1,445,206.88)	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	(1,509,332.3)
		(90,269,33)		(1,443,200,66)	-	[1,309,332.3
D, FUND BALANCE	1	7.026.400.11		( 04/ 220 5/	C UEV C	5,501,021,68
1. Net Beginning Fund Balance (Form 01I, line F1e)	ł	7,036,498.11 6,946,228.56	1	6,946,228.56 5,501,021.68	+	3,991,689,3
2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 011)	ŀ	0,940,228,30	t t	3,301,021.06		2,991,009,3
a. Nonspendable	9710-9719	28,398.00		28,398.00		28,398.00
a. Nonspendable b. Restricted	9710-9719	281,096,19		334,647.30		391,405,28
	9/40	201,090.19		334,047,30		371,403.20
c. Committed	0750	0.00		0_00		0.00
1. Stabilization Arrangements	9750	0.00				0.00
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	5,312,267.86		3,800,619.19	- 3	2,207,958.9
e, Unassigned/Unappropriated			4 5 5 5 6			
1. Reserve for Economic Uncertainties	9789	1,324,466.51		1,337,357.19		1,363,927.1
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance			N 50 F (r			
(Line D3f must agree with line D2)		6,946,228.56		5,501,021.68		3,991,689.3

	Object	Projected Year Totals (Form 011)	% Change (Cols, C-A/A)	2017-18 Projection	% Change (Cols, E-C/C)	2018-19 Projection
Description	Codes	(A)	(B)	(C) -	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund			-2			
a, Stabilization Arrangements	9750	0.00		0,00		0,00
b. Reserve for Economic Uncertainties	9789	1,324,466,51		1,337,357.19		1,363,927.13
c, Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances		1				
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		1		1		
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)		1,324,466.51		1,337,357.19		1,363,927.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3,00
RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a		i i i i i i i i i i i i i i i i i i i				
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						
Special education pass-through funds     (Column A: Fund 10, resources 3300-3499 and 6500-6540,				1 1		
		0.00				
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for		0.00				
(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)		0.00				
(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)  2. District ADA	tions)	0.00		4,317.21		4,317.2
(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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d	tions)			4,317.21 44,578,573.04		4,317.2 45,464,237.6
(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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project 3. Calculating the Reserves	00,000,000	4,327.84				45,464,237,6
(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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	00,000,000	4,327.84 44,148,883.67		44,578,573.04		
(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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project 3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a e. Total Expenditures and Other Financing Uses	00,000,000	4,327.84 44,148,883.67 0.00		44,578,573.04		45,464,237.6 0.0
(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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	00,000,000	4,327.84 44,148,883.67 0.00		44,578,573.04		45,464,237.6 0.0 45,464,237.6
(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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	00,000,000	4,327.84 44,148,883.67 0.00 44,148,883.67		44,578,573.04 0,00 44,578,573.04		45,464,237.6 0.6 45,464,237.6
(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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	00,000,000	4,327.84 44,148,883.67 0.00 44,148,883.67		44,578,573.04 0,00 44,578,573.04		45,464,237.6 0.0
(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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3e times F3d)  f. Reserve Standard - By Amount	00,000,000	4,327.84 44,148,883.67 0.00 44,148,883.67 3% 1,324,466.51		44,578,573.04 0.00 44,578,573.04 3% 1,337,357.19		45,464,237.6 0.0 45,464,237.6 3 1,363,927.1
(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)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter project 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	00,000,000	4,327.84 44,148,883.67 0.00 44,148,883.67		44,578,573.04 0,00 44,578,573.04		45,464,237.6 0.0 45,464,237.6

Page 2

### Projection: 1st Run

### General Fund/County School Service Fund Unrestricted Resources Only Revenues, Expenditures, and Changes in the Fund Balance

		Base Year	Year 1	Year 2	Year 3	Year 4
Name	Object Code	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21
Revenues						
LCFF/State Aid	8010 - 8099	\$34,534,359.00	\$34,719,553,00	\$35,485,268.00	\$36,384,564,00	\$36,384,564.00
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$1,684,703.00	\$637,239,30	\$637,312,71	\$637,395.66	\$637,459.45
Other Local Revenues	8600 - 8799	\$1,235,473.86	\$1,235,984,46	\$1,236,541,66	\$1,237,143,36	\$1,237,784,77
Revenues		\$37,454,535.86	\$36,592,776.76	\$37,359,122.37	\$38,259,103.02	\$38,259,808.22
Expenditures		40.110.100.000	V00,002,000			
Certificated Salaries	1000 - 1999	\$16.506.365.32	\$16,870,994,99	\$17,090,583,62	\$17,313,158,66	\$17,938,760.72
Classified Salaries	2000 - 2999	\$4,978,712,74	\$5,045,427,49	\$5,113,036,20	\$5,181,550,89	\$5,250,983.67
Employee Benefits	3000 - 3999	\$7,140,336.50	\$7,606,134.81	\$8,012,897,49	\$8,420,089.02	\$8,882,883.29
Books and Supplies	4000 - 4999	\$1,787,576.17	\$2,030,299,24	\$2,080,244.60	\$1,206,955.03	\$1,239,542.81
Services and Other Operating	5000 - 5999	\$1,484,154.01	\$1,550,781.33	\$1,620,999,12	\$1,697,916,08	\$1,778,957.02
Capital Outlay	6000 - 6900	\$553,739.00	\$193,739.00	\$193,739.00	\$193,739.00	\$193,739,00
Other Outgo	7000 - 7299	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	(\$106,513.87)			(\$106,513,87)	(\$106,513.87)
			(\$106,513.87)	(\$106,513.87)		
Debt Service	7400 - 7499	\$0,00	\$0,00	\$0,00	\$0.00	\$0,00
Expenditures		\$32,344,369.87	\$33,190,862.99	\$34,004,986.16	\$33,906,894.81	\$35,178,352.64
Excess (Deficiency) of Revenues Over		\$5,110,165,99	\$3,401,913,77	\$3,354,136,21	\$4,352,208,21	\$3,081,455.58
Expenditures		**(****)***	V-1111	4-1		
Other Financing Sources/Uses						
Interfund Transfers In	8900 - 8929	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Interfund Transfers Out	7600 - 7629	\$259,664.00	\$259,664.00	\$259,664.00	\$259,664.00	\$259,664.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00
All Other Financing Uses	7630 - 7699	\$0,00	\$0,00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$4,612,811.93)	(\$4,647,007.76)	(\$4,666,562.50)	(\$4,686,664.19)	(\$4,706,668.82)
Other Financing Sources/Uses		(\$4.866,475.93)	(\$4,900,671.76)	(\$4,920,226.50)	(\$4,940,328.19)	(\$4,960,332.82)
Net Increase (Decrease) in Fund Balance		\$243,690.06	(\$1,498,757.99)	(\$1,566,090.29)	(\$588,119.98)	(\$1,878,877.24)
Fund Balance						
Beginning Fund Balance	9791	\$6,421,442.31	\$6,665,132,37	\$5,166,374.38	\$3,600,284.09	\$3,012,164,11
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$6,421,442,31	\$6,665,132.37	\$5,166,374.38	\$3,600,284.09	\$3,012,164.11
Ending Fund Balance	9799	\$6,665,132.37	\$5,166,374.38	\$3,600,284.09	\$3,012,164,11	\$1,133,286,87
Components of Ending Fund Balance		3.,,,	333333333333333333333333333333333333333	***************************************		
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable	0700	Ψοίου	Ψ0,00	<b>V</b> 0.00	\$0,00	ψοισσ
Nonspendable Revolving Cash	9711	\$15,500.00	\$15,500.00	\$15,500.00	\$15,500,00	\$15.500.00
Nonspendable Stores	9712	\$12,898.00	\$12,898.00	\$12,898.00	\$12,898.00	\$12,898.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Restricted Balance						
	9740	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00
Committed		****		***	20.00	40.00
Stabilization Arrangements	9750	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00
Other Commitments	9760	\$0,00	\$0.00	\$0.00	\$0,00	\$0.00
Designated for the Unrealized Gains of	9775	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments and Cash in County Treasury						
Other Assignments	9780	\$5,312,267.86	\$3,800,619,19	\$2,207,958,96	\$1,618,625,35	\$20,000.00
Compensated Absences	9780	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Reserve for Potential Enrollment Decline	9780	\$0.00	\$220,000.00	\$220,000.00	\$220,000.00	
Strategic Plan Reserve		\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$1,104,625.00	
Reserve for Deficit Spending		\$3,792,267.86	\$2,060,619.19	\$467,958.96	\$274,000.35	
Economic Uncertainties Percentage		3%	3%	3%	3%	3%
Reserve for Economic Uncertainties	9789	\$1,324,466.51	\$1,337,357,19	\$1,363,927,13	\$1,365,140.76	\$1,406,723.85
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00	\$0.00	(\$321,834,98)

#### Projection: 1st Run

#### General Fund/County School Service Fund Restricted Resources Only Revenues, Expenditures, and Changes in the Fund Balance

		Base Year	Year 1	Year 2	Year 3	Year 4
Name	Object Code	2016 - 17	2017 - 18	2018 - 19	2019 - 20	2020 - 21
Revenues						
LCFF/State Aid	8010 - 8099	\$997,589.00	\$997,589.00	\$997,589.00	\$997,589.00	\$997,589.00
Federal Revenues	8100 - 8299	\$1,587,898.27	\$1,499,371,27	\$1,499,371.27	\$1,499,371,27	\$1,499,371,27
Other State Revenues	8300 - 8599	\$3,957,352,33	\$3,982,390.47	\$4,037,584.02	\$4,099,953.06	\$4,147,918.82
Other Local Revenues	8600 - 8799	\$55,238,66	\$55,238.66	\$55,238,66	\$55,238,66	\$55,238.66
Revenues		\$6,598,078.26	\$6,534,589.40	\$6,589,782.95	\$6,652,151.99	\$6,700,117.75
Expenditures						
Certificated Salaries	1000 - 1999	\$3,109,195.66	\$2,936,005.81	\$2,975,734.02	\$3,016,002,53	\$3,056,818.69
Classified Salaries	2000 - 2999	\$1,586,908.70	\$1,608,173.27	\$1,629,722,80	\$1,651,561.09	\$1,673,692.01
Employee Benefits	3000 - 3999	\$3,017,629.69	\$3,054,545.59	\$3,134,283,25	\$3,214,957,71	\$3,270,192.90
Books and Supplies	4000 - 4999	\$660,654,98	\$532,835,75	\$497,102,96	\$494,633.37	\$492,980.39
Services and Other Operating	5000 - 5999	\$2,694,932.79	\$2,520,957,65	\$2,487,216,46	\$2,485,450,47	\$2,483,566.36
Capital Outlay	6000 - 6900	\$145,767.00	\$145,767.00	\$145,767,00	\$145,767.00	\$145,767.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$33,760.98	\$33.760.98	\$33,760,98	\$33,760.98	\$33.760.98
Debt Service	7400 - 7499	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditures	7400 - 7499	\$11,248,849.80	\$10,832,046.05	\$10,903,587.47	\$11,042,133.15	\$11,156,778.33
· ·		\$11,240,049.00	\$10,032,040.03	\$10,503,567.47	\$11,042,100.10	Ψ11,100,770.00
Excess (Deficiency) of Revenues Over		(\$4,650,771_54)	(\$4,297,456,65)	(\$4,313,804,52)	(\$4,389,981.16)	(\$4,456,660.58)
Expenditures						
Other Financing Sources/Uses	0000 0000	00.00	60.00	\$0.00	\$0.00	\$0.00
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00			
Interfund Transfers Out	7600 - 7629	\$296,000.00	\$296,000.00	\$296,000.00	\$296,000,00	\$296,000.00
All Other Financing Sources	8930 - 8979	\$0,00	\$0.00	\$0,00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$4,612,811.93	\$4,647,007.76	\$4,666,562,50	\$4,686,664.19	\$4,706,668.82
Other Financing Sources/Uses		\$4,316,811.93	\$4,351,007.76	\$4,370,562.50	\$4,390,664.19	\$4,410,668.82
Net Increase (Decrease) in Fund Balance		(\$333,959.61)	\$53,551,11	\$56,757.98	\$683.03	(\$45,991.76)
Fund Balance						
Beginning Fund Balance	9791	\$615,055.80	\$281,096.19	\$334,647.30	\$391,405.28	\$392,088.31
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$615,055.80	\$281,096,19	\$334,647.30	\$391,405.28	\$392,088,31
Ending Fund Balance	9799	\$281,096.19	\$334,647.30	\$391,405.28	\$392,088.31	\$346,096.55
Components of Ending Fund Balance						
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nonspendable Stores	9712	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$281,096.19	\$334,647,30	\$391,405.28	\$392,088.31	\$346,096,55
Committed	0710	\$201,000110	400 1,0 17 100	707.11.00.00		
Stabilization Arrangements	9750	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Commitments	9760	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of	9775					
Investments and Cash in County Treasury	3113	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	9780	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assignments	9100	3%	3%	3%	3%	3%
Economic Uncertainties Percentage	9789	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserve for Economic Uncertainties					\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00	\$0.00	20.00

#### General Fund/County School Service Fund Unrestricted and Restricted Resources Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2016 - 17	Year 1 2017 - 18	Year 2 2018 - 19	Year 3 2019 - 20	Year 4 2020 - 21
Revenues						
LCFF/State Aid	8010 - 8099	\$35,531,948.00	\$35,717,142.00	\$36,482,857.00	\$37,382,153.00	\$37,382,153.00
Federal Revenues	8100 - 8299	\$1,587,898.27	\$1,499,371.27	\$1,499,371,27	\$1,499,371,27	\$1,499,371.27
Other State Revenues	8300 - 8599	\$5,642,055.33	\$4,619,629.77	\$4,674,896,73	\$4,737,348.72	\$4,785,378,27
Other Local Revenues	8600 - 8799	\$1,290,712.52	\$1,291,223.12	\$1,291,780.32	\$1,292,382,02	\$1,293,023,43
Revenues	0000 0.00	\$44,052,614.12	\$43,127,366.16	\$43,948,905.32	\$44,911,255.01	\$44,959,925.97
Expenditures		71.07.20.11.12	¥10/101/101110		7.7.7.	
Certificated Salaries	1000 - 1999	\$19,615,560,98	\$19.807,000.80	\$20,066,317,64	\$20,329,161,19	\$20,995,579,41
Classified Salaries	2000 - 2999	\$6,565,621.44	\$6,653,600.76	\$6,742,759.00	\$6,833,111.98	\$6,924,675.68
Employee Benefits	3000 - 3999	\$10,157,966,19	\$10,660,680,40	\$11,147,180,74	\$11,635,046.73	\$12,153,076,19
Books and Supplies	4000 - 4999	\$2.448.231.15	\$2.563.134.99	\$2.577.347.56	\$1,701,588,40	\$1,732,523.20
Services and Other Operating	5000 - 5999	\$4,179,086.80	\$4,071,738.98	\$4,108,215.58	\$4,183,366,55	\$4.262.523.38
Capital Outlay	6000 - 6900	\$699.506.00	\$339.506.00	\$339.506.00	\$339.506.00	\$339,506.00
				111111111		
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0,00	\$0,00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	(\$72,752.89)	(\$72,752.89)	(\$72,752.89)	(\$72,752,89)	(\$72,752.89
Debt Service	7400 - 7499	\$0.00	\$0.00	\$0.00	\$0,00	\$0,00
Expenditures		\$43,593,219.67	\$44,022,909.04	\$44,908,573.63	\$44,949,027.96	\$46,335,130.97
Excess (Deficiency) of Revenues Over Expenditures		\$459,394.45	(\$895,542.88)	(\$959,668.31)	(\$37,772.95)	(\$1,375,205,00
Other Financing Sources/Uses			V 2			
Interfund Transfers In	8900 - 8929	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Interfund Transfers Out	7600 - 7629	\$555,664.00	\$555,664.00	\$555,664.00	\$555,664.00	\$555,664.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources/Uses	0000 - 0000	(\$549.664.00)	(\$549,664.00)	(\$549,664.00)	(\$549,664,00)	(\$549,664.00
Net Increase (Decrease) in Fund Balance		(\$90,269,55)	(\$1,445,206.88)	(\$1,509,332.31)	(\$587,436.95)	(\$1,924,869.00
Fund Balance		(\$30,203,00)	(91,445,200.00)	(#1,505,552.51)	(4507,450.55)	[#1,024,000,00
Beginning Fund Balance	9791	\$7,036,498.11	\$6.946.228.56	\$5,501,021,68	\$3,991,689,37	\$3,404,252.42
Audit Adjustments	9793	\$0.00	\$0,940,228.30	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		*	* 71111		7.11.1	\$3,404,252,42
Adjusted Beginning Fund Balance	9797	\$7,036,498.11	\$6,946,228.56	\$5,501,021.68	\$3,991,689.37	
Ending Fund Balance	9799	\$6,946,228.56	\$5,501,021.68	\$3,991,689.37	\$3,404,252.42	\$1,479,383,42
Components of Ending Fund Balance	0700	40.00	***		40.00	
Reserved Balances	9700	\$0.00	\$0,00	\$0.00	\$0,00	\$0.00
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	\$15,500.00	\$15,500.00	\$15,500.00	\$15,500.00	\$15,500.00
Nonspendable Stores	9712	\$12,898.00	\$12,898.00	\$12,898.00	\$12,898.00	\$12,898.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$281,096.19	\$334,647.30	\$391,405.28	\$392,088,31	\$346,096.55
Committed						
Stabilization Arrangements	9750	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00
Other Commitments	9760	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of	9775	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments and Cash in County Treasury		\$0.00	φ0,.00	φυ.υυ	φυ.υυ	\$0,00
Other Assignments	9780	\$5,312,267.86	\$3,800,619.19	\$2,207,958.96	\$1,618,625.35	\$20,000.00
Compensated Absences	9780	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Reserve for Potential Enrollment Decline	9780		\$220,000.00	\$220,000.00	\$220,000.00	
Reserve for Strategic Plan	9780	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$1,104,625.00	
Reserve for Deficit Spending	9780	\$3,792,267.86	\$2,060,619.19	\$467,958.96	\$274,000.35	
Economic Uncertainties Percentage		3%	3%	3%	3%	3%
Reserve for Economic Uncertainties	9789	\$1,324,466.51	\$1,337,357,19	\$1,363,927.13	\$1,365,140.76	\$1,406,723,85
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00	\$0.00	(\$321,834.98

### 2016-17 First Interim General Fund School District Criteria and Standards Review

42 69260 0000000 Form 01CSI

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: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

#### 1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

#### Estimated Funded ADA

	Budget Adoption	First Interim		
	Budget	Projected Year Totals		
Fiscal Year	(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	4,330.55	4,327.84		
Charter School		0.00		
Total ADA	4,330.55	4,327.84	-0.1%	Met
1st Subsequent Year (2017-18)				
District Regular	4,327.84	4,327.84		
Charter School				
Total ADA	4,327.84	4,327.84	0.0%	Met
2nd Subsequent Year (2018-19)	I I			22.50
District Regular	4,327.84	4,327.84		
Charter School				
Total ADA	4,327.84	4,327.84	0.0%	Met

#### 1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:	
(required if NOT met)	X.

### 2016-17 First Interim Generat Fund School District Criteria and Standards Review

2.	CRI	TERI	ON.	Enrol	Iment

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

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

#### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years, Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	Enrollment			
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2016-17)	V.312.	di Dim		
District Regular	4,512	4,508		
Charter School				
Total Enrollment	4,512	4,508	-0.1%	Met
1st Subsequent Year (2017-18)				
District Regular	4,512	4,508		
Charter School				
Total Enrollment	4,512	4,508	-0.1%	Met
2nd Subsequent Year (2018-19)	4.540	4.500		
District Regular	4,512	4,508		
Charter School				
Total Enrollment	4,512	4,508	-0.1%	Met

#### 2B. Comparison of District Enrollment to the Standard

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

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

11

#### 2016-17 First Interim General Fund School District Criteria and Standards Review

42 69260 0000000 Form 01CSI

#### 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

#### 3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data, P-2 ADA for the second and third prior years are preloaded, Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years, Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years,

\*Please note for FY 2013-14 unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

P-2 ADA Unaudited Actuals	Enrollment CREDS Actual	Historical Ratio
(Form A, Lines A4 and C4*)	(Form 01CS, Item 2A)	of ADA to Enrollment
4,241	4,400	96.4%
4,346	4,512	
4,346	4,512	96.3%
4,337	4,505	
	0	
4,337	4,505	96.3%
	Historical Average Ratio:	96,3%
A to Enrollment Standard (historic	cal average ratio plus 0.5%):	96.8%
	Unaudited Actuals (Form A, Lines A4 and C4*)  4,241  4,346  4,346  4,337	Unaudited Actuals (Form A, Lines A4 and C4*) (Form 01CS, Item 2A)  4,241 4,400  4,346 4,512  4,337 4,505  0  4,337 4,505

#### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years, All other data are extracted.

	Estimated P-2 ADA	Enroliment		
		CBEDS/Projected		
Fiscal Year	(Form Al, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	4,328	4,508		
Charter School	0			
Total ADA/Enrollment	4,328	4,508	96.0%	Met
1st Subsequent Year (2017-18)				
District Regular	4,328	4,508		
Charter School				
Total ADA/Enrollment	4,328	4,508	96.0%	Met
2nd Subsequent Year (2018-19)				
District Regular	4,328	4,508		
Charter School				
Total ADA/Enrollment	4,328	4,508	96.0%	Met

#### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a, STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

	_
Explanation:	
(required if NOT met)	

Orcutt Union Elementary Santa Barbara County

#### 2016-17 First Interim General Fund School District Criteria and Standards Review

42 69260 0000000 Form 01CSI

4. CRITERION: LCFF Revenue	4.	CRIT	(FR	ION-	CFF	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.

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

# 4A. Calculating the District'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.

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)
Budget Adoption First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2016-17)	36,683,983.00	36,688,569.00	0.0%	Met
1st Subsequent Year (2017-18)	36,975,809.00	36,881,006.00	-0.3%	Met
2nd Subsequent Year (2018-19)	37,746,983.00	37,646,721.00	-0.3%	Met

# 4B. Comparison of District 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)		

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: csi (Rev 06/07/2016)

42 69260 0000000 Form 01CSI

#### 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

#### 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

Linguistad Astuala - Linguistad

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year, Unaudited Actuals data for the second and third prior years are preloaded,

	-	(Resources 0000-1999)			
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	constitute of the action of the constitution o			
Third Prior Year (2013-14)	23,186,375.22	25,950,399.48	89.3%		
Second Prior Year (2014-15)	24,554,089.98	28,286,066,14	86.8%		
First Prior Year (2015-16)	27,496,909.70	31,133,176.88	88.3%		
		Historical Average Ratio:	88.1%		

·	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			Ü .
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

#### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits Total Exper

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2016-17)	28,625,414.56	32,344,369.87	88.5%	Met
st Subsequent Year (2017-18)	29,522,557,29	33,190,862,99	88.9%	Met
2nd Subsequent Year (2018-19)	30,216,517,31	34,004,986.16	88.9%	Met

# 5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)	

California Dept of Education SACS Financial Reporting Software - 2016 2 0 File: csi (Rev 06/07/2016)

42 69260 0000000 Form 01CSI

#### 6. 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.

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

# 6A. Calculating the District'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 the 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 district's explanation percentage range.

Dbject Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Bassassa (Found 04 Obics	A- 0400 0200 /F MVDI 1 II 401			
urrent Year (2016-17)	ts 8100-8299) (Form MYPI, Line A2) 1,391,263.00	1,587,898,27	14.1%	Yes
st Subsequent Year (2017-18)	1,391,263.00	1,499,371.27	7.8%	Yes
nd Subsequent Year (2017-16)	1,391,263.00	1,499,371,27	7.8%	Yes
d Subsequent rear (2016-19)	1,391,263.00	1,499,371.27	1.070	Tes
Explanation: 2016- (required if Yes)	17 - Carryover in Title I of \$88,527, and no	ew allocation that is \$96,778 higher t	han adopted budget	
Other State Revenue /Fund 01_0	bjects 8300-8599) (Form MYPI, Line A3)			
urrent Year (2016-17)	5,742,960.33	5,642,055.33	-1.8%	No
t Subsequent Year (2017-18)	4,575,456.12	4.619,629.77	1.0%	No
d Subsequent Year (2018-19)	4,621,948.24	4,674,896.73	1.1%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 01, Current Year (2016-17)	bjects 8600-8799) (Form MYPI, Line A4 1,275,338.52	1,290,712.52	1.2%	No
st Subsequent Year (2017-18)	1,275,897.42	1,291,223.12	1.2%	No
d Subsequent Year (2018-19)	1,276,505.24	1,291,780.32	1.2%	No
Explanation: (required if Yes)  Books and Supplies (Fund 01, OI urrent Year (2016-17) st Subsequent Year (2017-18) nd Subsequent Year (2018-19)	2,464,307.25 2,482,002.69 1,564,719.93	2,448,231.15 2,563,134.99 2,577,347,56	-0.7% 3.3% 64.7%	No No Yes
Explanation: Budg (required if Yes)	eted for Social Studies textbook adoption of	of approximately \$1,000.00.		
Services and Other Operating Ex	penditures (Fund 01, Objects 5000-5999	9) (Form MYPI, Line B5)		
urrent Year (2016-17)	3,841,608.08	4,179,086.80	8.8%	Yes
Subsequent Year (2017-18)	3,858,201.40	4,071,738.98	5.5%	Yes
d Subsequent Year (2018-19)	4,082,506.77	4,108,215.58	0.6%	No
Explanation: Increa	ased Special Education cost for traveling C	Occupational Therapist(\$102,400)and	d Speech Pathologist (\$78,000).	

B. Calculating the District's Change in Total Operating Revenues and Expenditures						
DATA ENTRY: All data are extrac	eted or calculated.					
Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status		
Total Federal Other State	and Other Local Revenue (Section 6A)					
Current Year (2016-17)	8,409,561,85	8.520.666.12	1.3%	Met		
1st Subsequent Year (2017-18)	7,242,616,54	7,410,224.16	2.3%	Met		
2nd Subsequent Year (2018-19)	7,289,716,48	7,466,048.32	2,4%	Met		
Total Books and Supplies.	and Services and Other Operating Expenditus	res (Section 6A)				
Current Year (2016-17)	6.305.915.33	6,627,317.95	5.1%	Not Met		
1st Subsequent Year (2017-18)	6,340,204.09	6,634,873.97	4.6%	Met		
2nd Subsequent Year (2018-19)	5,647,226.70	6,685,563.14	18.4%	Not Met		
SC Companies of District Tate	I Operating Bayes and Europeditures	to the Standard Barrentone Be				
6C. Comparison of District Tota	I Operating Revenues and Expenditures	to the Standard Percentage Ra	inge			
Explanation: Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)	d total operating revenues have not changed since					
subsequent fiscal years, Rea	e or more total operating expenditures have chan isons for the projected change, descriptions of the within the standard must be entered in Section 6	e methods and assumptions used in SA above and will also display in the of approximately \$1,000,00.	the projections, and what changes, explanation box below.			
Explanation: Services and Other Exps (linked from 6A if NOT met)	Increased Special Education cost for traveling C	Occupational Therapist(\$102,400)and	Speech Pathologist (\$78,000).			

Orcutt Union Elementary Santa Barbara County

#### 2016-17 First Interim General Fund School District Criteria and Standards Review

42 69260 0000000 Form 01CSI

#### 7. 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 district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District'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 district 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 general fund expenditures and other financing uses for that fiscal year or the amount that the district 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 general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year, If EC 17070.75(e)(1) and (e)(2) apply, input 3%, 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	973,419.00	1,117,411.35	Met
	Budget Adoption Contribution (information (Form 01CS, Criterion 7, Line 2d) is not met, enter an X in the box that best	,,	1,113,970.56	
		Not applicable (district does not p	participate in the Leroy F, Greene Schoze [EC Section 17070,75 (b)(2)(E)])	ool Facilities Act of 1998)
	Explanation: (required if NOT met and Other is marked)			

#### 8. 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 district'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,

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General 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 General Fund.

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

# 8A. Calculating the District'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)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

# 8B. Calculating the District'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.

#### Projected Year Totals

	Net Change in	I otal Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2016-17)	243,690,06	32,604,033.87	N/A	Met
1st Subsequent Year (2017-18)	(1,498,757.99)	33,450,526.99	4.5%	Not Met
2nd Subsequent Year (2018-19)	(1,566,090.29)	34,264,650.16	4.6%	Not Met

# 8C. Comparison of District Deficit Spending to the Standard

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

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

# Explanation:

(required if NOT met)

"Must Pay" expenses, such as STRS, PERS, and Step and Column are increasing at a faster rate than revenues. The district is taking steps to address the issue of deficit spending in unrestricted general fund. Despite this deficit spending, the diste to meet its minimum reserve requirements in the current and two subsequent years.

42 69260 0000000 Form 01CSI

	_					
Q	CRITE	=BI∪N∙	Fund	and	Cach	Ralancos

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

# 9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Ending Fund Balance General Fund Projected Year Totals

Fiscal Year	(Form 01I, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2016-17)	6,946,228.56	Met
1st Subsequent Year (2017-18)	5,501,021.68	Met
2nd Subsequent Year (2018-19)	3,991,689.37	Met

0 4 2	Comparison	of the	Distriction	Ending	Erred Delen	4- 4b-	Chandand

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

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

### 9B-1. Determining if the District's Ending Cash Balance is Positive

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

Ending Cash Balance General Fund

Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2016-17)	5,675,408.22	Met

### 9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:	
(required if NOT met)	

California Dept of Education SACS Financial Reporting Software - 2016,2.0 File: csi (Rev 06/07/2016)

#### 10. 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<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Current Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years:

Percentage Level	D	istrict ADA	
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400.001	and	over

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

<sup>&</sup>lt;sup>3</sup> A school district 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,

_	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	4,328	4,328	4,328
District's Reserve Standard Percentage Level:	3%	3%	3%

# 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts 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 districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1.:	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members'
2.	If you are the SELPA All and are excluding special education pass-through funds:

Yes

If you are the SELPA AU a	nd are excluding special	education pas	s-through funds:

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

Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0.00		

#### 10B. Calculating the District's Reserve Standard

a. Enter the name(s) of the SELPA(s):

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

- Expenditures and Other Financing Uses 1 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
44,148,883.67	44,578,573.04	45,464,237.63
44,148,883.67	44,578,573.04	45,464,237.63
3%	3%	3%
1,324,466.51	1,337,357.19	1,363,927,13
0.00	0.00	0,00
1,324,466.51	1,337,357.19	1,363,927.13

<sup>&</sup>lt;sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

10C. Calculating	the District's	Available F	Reserve A	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.

		Current Year		
	ve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
•	stricted resources 0000-1999 except Line 4)	(2016-17)	(2017-18)	(2018-19)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	1,324,466.51	1,337,357.19	1,363,927.13
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0,00		
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	1,324,466.51	1,337,357,19	1,363,927,13
9.	District's Available Reserve Percentage (Information only)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	(Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3,00%
	District's Reserve Standard			
	(Section 10B, Line 7):	1,324,466.51	1,337,357.19	1,363,927.13
	Status:	Met	Met	Met

#### 10D. Comparison of District 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)	

SUPI	PLEMENTAL INFORMATION
2070	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
<b>S</b> 1.	Contingent Liabilities
1a.	Does your district 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:
<b>S</b> 2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general 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 district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  Yes
1b.	If Yes, identify the interfund borrowings:
	The district projects temporary interfund borrowing to the Child Development Fund (Fund 12) from the General Fund (Fund 01) of approximately \$20,000.
S4.	Contingent Revenues
1a.:	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

42 69260 0000000 Form 01CSI

#### S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general 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 general fund to cover operating deficits in either the general 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 general fund budget

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

#### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General 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.

escription / Fiscal Year		Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unres	tricted General Fun	d				
(Fund 01, Resources	0000-1999, Object 8	3980)				
surrent Year (2016-17)		(4,657,602.96)	(4,612,811.93)	-1,0%	(44,791.03)	Met
st Subsequent Year (2017-18)		(4,719,922.30)	(4,647,007.76)	-1.5%	(72,914.54)	Met
nd Subsequent Year (2018-19	)	(4,761,112.37)	(4,666,562,50)	-2.0%	(94,549,87)	Met
1b. Transfers In, General	Fund *					
urrent Year (2016-17)		6,000.00	6,000.00	0.0%	0,00	Met
st Subsequent Year (2017-18)		6,000.00	6,000.00	0.0%	0.00	Met
d Subsequent Year (2018-19	) [_	6,000.00	6,000.00	0.0%	0.00	Met
1c. Transfers Out, Genera	al Fund *					
rrent Year (2016-17)		555,664.00	555,664.00	0.0%	0.00	Met
st Subsequent Year (2017-18)		555,664.00	555,664.00	0.0%	0.00	Met
nd Subsequent Year (2018-19	)	555,664.00	555,664.00	0.0%	0.00	Met
	al budget? r operating deficits in	n either the general fund or any oth	er fund.		No	
general fund operations Include transfers used to cove	al budget? r operating deficits in s Projected Cont	,	er fund.		No	
general fund operations Include transfers used to cove  55B. Status of the District*  ATA ENTRY: Enter an explana	al budget? r operating deficits in s Projected Cont ation if Not Met for it	n either the general fund or any oth	er fund. ital Projects	rent year and		
general fund operations Include transfers used to cove  55B. Status of the District*  ATA ENTRY: Enter an explana	al budget?  r operating deficits in  s Projected Cont.  ation if Not Met for it  buttons have not cha	n either the general fund or any oth ributions, Transfers, and Cap ems 1a-1c or if Yes for Item 1d.	er fund. ital Projects	rent year and		
general fund operations Include transfers used to cove  55B. Status of the District*  ATA ENTRY: Enter an explans  1a. MET - Projected contril  Explanation:  (required if NOT me	al budget? r operating deficits in s Projected Cont ation if Not Met for it butions have not cha	n either the general fund or any oth ributions, Transfers, and Cap ems 1a-1c or if Yes for Item 1d.	er fund.  ital Projects  re than the standard for the cur		d two subsequent fiscal years.	
general fund operations Include transfers used to cove  55B. Status of the District*  ATA ENTRY: Enter an explans  1a. MET - Projected contril  Explanation:  (required if NOT me	al budget? r operating deficits in s Projected Cont ation if Not Met for it butions have not cha	n either the general fund or any oth ributions, Transfers, and Capers 1a-1c or if Yes for Item 1d.  Inged since budget adoption by mo	er fund.  ital Projects  re than the standard for the cur		d two subsequent fiscal years.	

1c.	MET - Projected transfers ou	t have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There have been no cap	pital project cost overruns occurring since budget adoption that may impact the general 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 fiscal 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.

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

S6A. Identification of the Dist	trict's Long-to	erm Commitments				
					t will only be necessary to click the app data exist, click the appropriate buttons	
a. Does your district have     (If No, skip items 1b an				Yes		
b. If Yes to Item 1a, have since budget adoption?		(multiyear) commitments been incun	red	No		
		and existing multiyear commitments a EB is disclosed in Item S7A,	and required a	annual debt service a	amounts, Do not include long-term com	mitments for postemployment
Type of Commitment	# of Years Remaining	SA Funding Sources (Revenu		l Object Codes Used Debt	For: Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases						
Certificates of Participation	45	D 140 : 5 454	244 2244	D. I		44.000.00
General Obligation Bonds	15	15 Debt Service fund 51 taxes 8571,8611-8614		Debt service fund 51, object 7433-7434		11,820,00
Supp Early Retirement Program				01/1990 ERLY and	01/2990 ERLY	
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (do	not include OF	PEB):				
TOTAL:				1		11,820,00
						,,
Type of Commitment (con	tinued)	Prior Year (2015-16) Annual Payment (P & I)	(20° Annual	ent Year 16-17) Payment & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases			10.			1
Certificates of Participation						
General Obligation Bonds		1,235,054		1,546,554	1,060,238	1,053,42
Supp Early Retirement Program		329,975		329,975	329,975	329,97
State School Building Loans		323,313		323,313	329,915	329,97
Compensated Absences						
Other Long-term Commitments (co	ntinued):					

Total Annual Payments:

Has total annual payment increased over prior year (2015-16)?

Yes

1,876,529

1,390,213

No

1,565,029

1,383,395

No

S6B. 0	Comparison of the Distri	ct's Annual Payments to Prior Year Annual Payment
DATA E	ENTRY: Enter an explanation	if Yes <sub>e</sub>
1a.	Yes - Annual payments for funded.	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
	Explanation: (Required if Yes to increase in total annual payments)	General Obligation Bonds are funded through the tax rolls controlled by the county assessor and tax collections,
		es to Funding Sources Used to Pay Long-term Commitments e Yes or No button in Item 1; if Yes, an explanation is required in Item 2.
1.	Will funding sources used to	o 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 n	ot decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
	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.

150					
	a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Ye	s		
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?				
		N	)		
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	N			
			Budget Adoption		
2	OPEB Liabilities	1	(Form 01CS, Item S7A)	First Interim	
	OPEB actuarial accrued liability (AAL)     OPEB unfunded actuarial accrued liability (UAAL)	-	5,423,421.00 5,257,739.00	5,423,421.00 5,257,739.00	
	c. Are AAL and UAAL based on the district's estimate or an		0,201,100.00	0,207,700.00	
	actuarial valuation?	ſ	Actuarial	Actuarial	
	d. If based on an actuarial valuation, indicate the date of the OPEB valuat	tion.	May 02, 2015	May 02, 2015	
3.	OPEB Contributions			*	
	a. OPEB annual required contribution (ARC) per actuarial valuation or Alter	mative	Budget Adoption		
	Measurement Method		(Form 01CS, Item S7A)	First Interim	
	Current Year (2016-17)		603,373.00	603,373.00	
	1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)	1	603,373.00 603,373.00	603,373.00 603,373.00	
	b. OPEB amount contributed (for this purpose, include premiums paid to a	self-insurance fun	†)		
	(Funds 01-70, objects 3701-3752)	oon modiumoo tan	-/	12*	
	Current Year (2016-17)		327,058.56	310,517.76	
	1st Subsequent Year (2017-18)	1	327,058.56	310,517.76	
	2nd Subsequent Year (2018-19)	-1	327,058.56	310,517.76	
	c, Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)				
	Current Year (2016-17)	1	308,136.00	308,136.00	
	1st Subsequent Year (2017-18) 2nd Subsequent Year (2018-19)		308,136.00 308,136.00	308,136.00 308,136.00	
	zna Subsequent real (2016-19)	:4	306,136.00	300,130.00	
	d. Number of retirees receiving OPEB benefits			1	
	Current Year (2016-17) 1st Subsequent Year (2017-18)		36	36	
	2nd Subsequent Year (2018-19)		36	36	
4.	Comments:				

DATA	Identification of the District's Unfunded Liability for Self-insurance A ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budge Interim data in items 2-4.	et Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	<ul> <li>Does your district 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)</li> </ul>	No
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c <sub>*</sub> If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
3,	Self-Insurance Contributions  a. Required contribution (funding) for self-insurance programs  Current Year (2016-17)  1st Subsequent Year (2017-18)  2nd Subsequent Year (2018-19)	Budget Adoption (Form 01CS, Item S7B) First Interim
	<ul> <li>b. Amount contributed (funded) for self-insurance programs</li> <li>Current Year (2016-17)</li> <li>1st Subsequent Year (2017-18)</li> <li>2nd Subsequent Year (2018-19)</li> </ul>	
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 school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

S8A. (	Cost Analysis of District's Labor Ag	reements - Certificated (Non-man	agement) Employees			
DATA	ENTRY: Click the appropriate Yes or No b	utton for "Status of Certificated Labor A	greements as of the Previous	s Reporting	Period," There are no extraction	ns in this section.
	of Certificated Labor Agreements as of all certificated labor negoliations settled as If Yes, com		No No			
	If No, conti	nue with section S8A.				
Certifi	cated (Non-management) Salary and Be	nefit Negotiations Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	er of certificated (non-management) full- quivalent (FTE) positions	198.7	202.2		205.2	205
1a,	Have any salary and benefit negotiations	been settled since budget adoption?	No			
	If Yes, and	the corresponding public disclosure do the corresponding public disclosure do plete questions 6 and 7.				
1b,	Are any salary and benefit negotiations s	still unsettled? uplete questions 6 and 7.	Yes			
lonati	ations Settled Since Budget Adoption					
2a	Per Government Code Section 3547.5(a)	), date of public disclosure board meeting	ng:			
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent an If Yes, date					
3,	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:		n/a			
4.	Period covered by the agreement:	Begin Date:	E	nd Date:		
5	Salary settlement:	-	Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included projections (MYPs)?					
	Total cost	One Year Agreement of salary settlement				
	% change	in salary schedule from prior year or				
	Total cost	Multiyear Agreement of salary settlement				
	% change (may enter	in salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used to s	upport multiyear salary com	mitments:		
	Control of the contro					

Negot	ations Not Settled			
6,	Cost of a one percent increase in salary and statutory benefits	168,661		
		Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary schedule increases	0	0	0
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1,	Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2,	Total cost of H&W benefits	2,434,687	2,434,687	2,434,687
3.	Percent of H&W cost paid by employer	100% single/80% 2-party/family	100% single/80% 2-party/family	100% single/80% 2-party/family
4.	Percent projected change in H&W cost over prior year			
<b>Since</b> Are an	Budget Adoption  y new costs negotiated since budget adoption for prior year	No		
settiei		140		
	If Yes, explain the nature of the new costs:			
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
				(42.5.2.7)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2	Cost of step & column adjustments	226,243	226,243	226,243
3.	Percent change in step & column over prior year			
Certifi	cated (Non-management) Attrition (layoffs and retirements)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1;	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
7. Amount included for any tentative salary schedule increases  (2016-17) (2017-18) (2017-19)  Current Year (2016-19)  Current Year (2016-17) (2017-18) (2018-19)  1. Are costs of H&W benefit changes included in the interim and MYPs?  1. Are costs of H&W benefits 3. Percent of H&W cost paid by employer 4. Percent projected change in H&W cost over prior year  Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption Are any new costs negotiated since budget adoption for prior year settlements included in the interim and MYPs if Yes, explain the nature of the new costs:  One-lime increase in Health and Welfare benefit costs negotiated after October 31, 2016, at a cost of \$216,971.  Current Year (2018-19)  No N				
_ist otl	ner significant contract changes that have occurred since budget adoption a	and the cost impact of each change (i.	e., class size, hours of employment, lea	ave of absence, bonuses, etc.);
	Negotiations are ongoing for a posible sala	ary increase		
	:			
	-			
	2			
	( <del>-</del>			

S8B. (	Cost Analysis of District's Labor Agr	eements - Classified (Non-ma	anagement) Employees			
DATA I	ENTRY: Click the appropriate Yes or No bu	utton for "Status of Classified Labor	Agreements as of the Prev	ous Reporting	Period." There are no extractio	ns in this section
			section S8C.	No	]	
Classif	fied (Non-management) Salary and Bene	efit Negotiations Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Numbe FTE po	r of classified (non-management) sitions	152.5		52.9	152.9	152.9
1a.	If Yes, and If Yes, and	been settled since budget adoption the corresponding public disclosura the corresponding public disclosura dete questions 6 and 7.	e documents have been file			
1b	Are any salary and benefit negotiations si	till unsettled? plete questions 6 and 7		Yes	]	
Negotia 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a)	, date of public disclosure board m	eeting:		]	
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent and If Yes, date					
3,	Per Government Code Section 3547,5(c), to meet the costs of the collective bargain If Yes, date			n/a		
4;	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:		Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear				
		One Year Agreement of salary settlement on salary schedule from prior year				
	Total cost o	or Multiyear Agreement  of salary settlement				
		n salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used	to support multiyear salary	commitments:		
Negotia	ations Not Settled					
6.	Cost of a one percent increase in salary a	and statutory benefits	62	648		
			Current Year (2016-17)	201	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
7.	Amount included for any tentative salary	schedule increases		0	0	0

Classi	ified (Non-management) Health and Welfare (H&W) Benefits	(2016-17)	1st Subsequent Year (2017-18)	(2018-19)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2.	Total cost of H&W benefits	1,122,741	1,122,741	1,122,741
3.	Percent of H&W cost paid by employer	100% single/80% 2-party/family	100% single/80% 2-party/family	100% single/80% 2-party/family
4.	Percent projected change in H&W cost over prior year			
Since	ified (Non-management) Prior Year Settlements Negotiated Budget Adoption			
Are an settlen	ny new costs negoliated since budget adoption for prior year nents 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:			
	One-time increase in Health and Welfare b			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Step and Column Adjustments	(2016-17)	(2017-18)	(2018-19)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2,	Cost of step & column adjustments	83,677	83,677	83,677
3.	Percent change in step & column over prior year			
Classi	ified (Non-management) Attrition (layoffs and retirements)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1	Are savings from attrition included in the interim and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
	ified (Non-management) - Other ner significant contract changes that have occurred since budget adoption a	and the cost impact of each (i.e., hours	s of employment, leave of absence, bor	nuses, etc.):
	<del> </del>			

S8C.	Cost Analysis of District's Labor Agre	ements - Management/Sup	ervisor/Confid	dential Em	ployees	<b>.</b>		
		1,6,						
	ENTRY: Click the appropriate Yes or No but section.	ton for "Status of Management/S	Supervisor/Confid	dential Labo	r Agreeme	ents as of the Previous Reporting Per	iod." There are no ext	ractions
	s of Management/Supervisor/Confidential all managerial/confidential labor negotiations If Yes or n/a, complete number of FTEs, th If No, continue with section S8C	settled as of budget adoption?	revious Reporti	ng Period	No			
Manag	gement/Supervisor/Confidential Salary and	d Benefit Negotiations						
		Prior Year (2nd Interim)	Curre	nt Year		1st Subsequent Year	2nd Subsequent	Year
	i i	(2015-16)	(201	16-17)		(2017-18)	(2018-19)	
	er of management, supervisor, and ential FTE positions	32.3			31,3	31.3		31.3
1a.	Have any salary and benefit negotiations b	peen settled since budget adoption	on?		No			
	If No, comple	ete questions 3 and 4.						
1b.	Are any salary and benefit negotiations still If Yes, comp	II unsettled? lete questions 3 and 4,			Yes			
Negoti	ations Settled Since Budget Adoption							
2.			Current Year (2016-17)		1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)		
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear						
	Total cost of	salary settlement			_			
		alary schedule from prior year ext, such as "Reopener")						
Moneti	ations Not Called							
3.	ations Not Settled  Cost of a one percent increase in salary ar	nd statutory benefits		42	.724			
				nt Year 16-17)		1st Subsequent Year (2017-18)	2nd Subsequent (2018-19)	Year
4.	Amount included for any tentative salary se	chedule increases			0	0		0
	gement/Supervisor/Confidential			nt Year		1st Subsequent Year	2nd Subsequent	Year
Health	and Welfare (H&W) Benefits		(20)	16-17)		(2017-18)	(2018-19)	
1.	Are costs of H&W benefit changes include	d in the interim and MYPs?		No -		No	No	
2.	Total cost of H&W benefits			637	.430	637,430		637,430
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost ow	er prior year	100% and new	employees	80/20	100% and new employees 80/20	100% and new emplo	yees 80/20
	gement/Supervisor/Confidential and Column Adjustments			nt Year 16-17)		1st Subsequent Year (2017-18)	2nd Subsequent (2018-19)	Year
1.	Are step & column adjustments included in	n the budget and MYPs?	\	res		Yes	Yes	
2.	Cost of step & column adjustments	-		-31	,612	31,612		31,612
3.	Percent change in step and column over p	rior year	0	.0%		0.0%	0.0%	
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)			nt Year 16-17)		1st Subsequent Year (2017-18)	2nd Subsequent (2018-19)	Year
19	Are costs of other benefits included in the	interim and MYPs?	\	res.		Yes	Yes	
2.	Total cost of other benefits	manni unu miri di			,800	7,800	163	7,800
3.	Percent change in cost of other benefits ov	er prior vear	0	.0%		0.0%	0.0%	19/00/00/00

42 69260 0000000 Form 01CSI

#### 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.

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 general 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.		
DATA	ENTRY: Click the appropriate button in Item 1, If Yes, enter data in Item 2 and provide the	e reports referenced in Item 1 <sub>5</sub>
1.	Are any funds other than the general 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.  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	
		and changes in fund balance (e,g,, an interim fund report) and a multiyear projection report for
2.		ling fund balance for the current fiscal year. Provide reasons for the negative balance(s) and

42 69260 0000000 Form 01CSI

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 A9; Item A1 is automatically completed based on data from Criterion 9,

A1.		that the district will end the current fiscal year with a eneral fund? (Data from Criterion 9B-1, Cash Balance, o)	No	
A2.	is the system of personnel posi	tion control independent from the payroll system?	No	
А3.	Is enrollment decreasing in bot	n the prior and current fiscal years?	Yes	
A4.	Are new charter schools operal enrollment, either in the prior of	ing in district boundaries that impact the district's current fiscal year?	No	
A5.	or subsequent fiscal years of th	argaining agreement where any of the current e agreement would result in salary increases that jected state funded cost-of-living adjustment?	No	
A6.	Does the district provide uncap retired employees?	ped (100% employer paid) health benefits for current or	Yes	
A7.	Is the district's financial system	independent of the county office system?	No	
A8.		rts that indicate fiscal distress pursuant to Education es, provide copies to the county office of education.)	No	
A9.	Have there been personnel cha official positions within the last	nges in the superintendent or chief business 12 months?	No	
When	providing comments for additions	I fiscal indicators, please include the item number applicable	to each comment.	
	Comments: (optional)	6 - District provides 100% employer paid health benefits for N	Nanagement employees hired into their position prior to 7/1	/2005.
End	of School District Firs	t Interim Criteria and Standards Review		

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Cod	·
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this remeeting of the governing board.	eport during a regular or authorized special
To the County Superintendent of Schools:  This interim report and certification of financial condition are hof the school district. (Pursuant to EC Section 42131)	nereby filed by the governing board
Meeting Date: December 14, 2016	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
_X POSITIVE CERTIFICATION  As President of the Governing Board of this school district, district will meet its financial obligations for the current fiscal	
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, district may not meet its financial obligations for the current	
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, district will be unable to meet its financial obligations for the subsequent fiscal year.	
Contact person for additional information on the interim repor	t:
Name: Jeff Kirby	Telephone: 805-938-8915
Title: <u>Director, Fiscal Services</u>	E-mail: jkirby@orcutt-schools.net

# 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.

				Not
CRITE	RIA AND STANDARDS		Met	Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	х	

RITE	RIA AND STANDARDS (con	tinued)	Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	х	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	х	
4	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	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	x	
6a	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	
6b	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.		х
7	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).	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	x	

UPPL	EMENTAL 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 general 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?		х
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)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general 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	

	PPLEMENTAL INFORMATION (continued)			Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?</li> </ul>		x
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	x	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		<ul> <li>Certificated? (Section S8A, Line 1b)</li> </ul>		Х
		<ul> <li>Classified? (Section S8B, Line 1b)</li> </ul>		Х
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>		Х
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

DDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district 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 district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

# OUSD BUDGET TIMELINE CALENDAR 2016-2017

#### 2015-2016

#### **FEBRUARY 2016**

Develop 2015-2016 2<sup>nd</sup> Interim Report and 2015-2016 Preliminary Budget Information.

# MARCH 2016

Presentation of 2014-2015 2<sup>nd</sup> Interim Report to Board with preliminary projections for 2015-2016 incorporating Governor's proposed budget. (by March 15<sup>th</sup>)

# MARCH-APRIL 2016

- Discussion of Board goals and review of list of potential expenditure additions/reductions to 2015-2016 budget.
- 2) Review of available unallocated resources.
- 3) Review of salary related requests/possibilities (negotiations).
- 4) 2<sup>nd</sup> Period ADA report completed which locks in Revenue Limit Income for 2014-2015.

# **MAY 2016**

- Incorporate, if appropriate, any specific changes proposed by the Governor in his "May Revise".
- 2) Develop 2016-2017 Proposed Adopted Budget.

#### JUNE 2015

- Provide financial statement to County Supt. of Schools, SPI, and State Controller as of April 30, projecting fund and cash balances of the district through June 30 (no later than June 1).\*\*
- 2) Adopt 2016-2017 Operating Budget for OUSD (no later than June 30, 2016).

#### 2016-2017 Fiscal Year

#### **JULY 2016**

Calculate impact of Signed State Budget Act upon OUSD's Adopted Budget – due to Board within 45 days of signing by Governor (Revised budget)

# **AUGUST 2016**

Close books for 2015-2016 budget year

#### SEPTEMBER 2016

Present 2015-2016 Unaudited Actual financial information to Board no later than September 15<sup>th</sup> and include impact of ending balance on the 2015-2016 Revised Budget.

#### **OCTOBER 2016**

- Auditors review financial information for 2015-2016
- Cal Pads enrollment count is taken and projection of ADA is revised if appropriate for 2016-2017.

# **NOVEMBER - DECEMBER 2016**

1) 2016-2017 1<sup>st</sup> Interim Report Presented to Board within 45 days of October 31<sup>st</sup> cutoff.

# **JANUARY 2017**

- 1) 2015-2016 Audit Report Presented to Board by January 31<sup>st</sup>.
- 1<sup>st</sup> period attendance information is due to State and another projection of ADA estimate is calculated for 2016-2017.
- 3) Governor presents 2017-2018 budget by January 10<sup>th</sup>
- 4) 2016-2017 2<sup>nd</sup> Interim Report cut off date is 31<sup>st</sup> with report due within 45 days (March 15)

# \*\*Only required if a qualified 2<sup>nd</sup> Interim Report is filed.

#### FEBRUARY 2017

Develop 2016-2017 2<sup>nd</sup> Interim Report and 2017-2018 Preliminary Budget Information.