



SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

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

## **2014-2015 Unaudited Actuals**

**James Brescia**  
**County Superintendent of Schools**

### **Board of Education:**

**Gaye L. Galvan**

**Paul Madonna**

**Floyd Moffatt**

**Larry Peterson**

**Diane A. Ward**



**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**

**LEADERSHIP ■ COMMUNITY ■ SERVICE**

**JAMES J. BRESCIA, ED. D., SUPERINTENDENT**

TO: James Brescia, County Superintendent of Schools

FROM: Melissa Abbey, Director of Fiscal Services

DATE: October 1, 2016

RE: BUDGET NARRATIVE AND OVERVIEW-  
2014-15 Unaudited Actuals & 2015-16 Revised Budget

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**BUDGET PRINCIPLES**

The San Luis Obispo County Office of Education's 2014-15 Unaudited Actuals and the 2015-16 Revised Budget Report are presented for the County Board of Educations' review and approval.

There are no changes to the 2015-16 Adopted Budget at this time, except for the beginning and projected net ending balances.

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

- Every general-purpose dollar should be spent in the year received (based on the principle that current year dollars should be expended on current year students) and that unrestricted carryover is not allowed.
- To the extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

**2014-15 UNAUDITED ACTUALS -ALL FUNDS**

The total **2014-15 Unaudited Actuals** revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund	\$9,049,885	\$22,077,216	\$24,489,006	\$6,638,095
Form 10-Special Education Pass-Through-Fund	\$98,115	\$15,009,464	\$14,892,458	\$215,121
Form 12-Child Development Fund	\$19,995	\$1,395,601	\$1,378,848	\$36,748
Form 14-Deferred Maintenance Fund	\$3	(\$3)	(\$3)	\$3
Form 16-Forest Reserve Fund	\$0	\$10,941	\$10,941	\$0
Form 17-Special Reserve Fund (Non-Capital Outlay)	\$542,471	\$2,564	\$11,247	\$533,788
Form 20-Special Reserve Fund (Postemployment Benefits)	\$2,323,632	\$10,923	\$10,923	\$2,323,632
Form 40-Special Reserve Fund (Capital Outlay Projects)	\$713,989	\$63,375	\$3,375	\$773,989
<b>Total Expenditures, Transfers Out and Uses</b>	\$12,748,091	\$38,570,081	\$ 40,796,795	\$10,521,377

**San Luis Obispo County Office of Education**  
**Comparison of Unaudited Actuals to Estimated Actuals 2014-15**  
**October 1, 2015**

	Estimated Actuals June 26, 2015		Unaudited Actuals October 1, 2015		Change	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>A. Revenues</b>						
1) LCFF Sources	9,838,173	417,055	10,005,435	416,702	167,262	(353)
2) Federal Revenue	-	2,314,748	-	2,158,298	-	(156,450)
3) Other State Revenue	114,602	2,160,924	127,088	2,454,921	12,486	293,997
4) Other Local Revenue	2,335,575	4,506,347	2,366,254	4,521,334	30,679	14,988
5) TOTAL REVENUES	12,288,350	9,399,074	12,498,777	9,551,256	210,427	152,182
<b>B. Expenditures</b>						
1) Certificated Salaries	2,370,660	3,039,197	2,378,966	2,923,331	8,306	(115,866)
2) Classified Salaries	3,614,083	2,189,437	3,628,367	2,204,052	14,284	14,615
3) Employee Benefits	1,930,816	1,970,817	1,941,581	2,145,641	10,765	174,824
4) Books and Supplies	714,549	644,499	490,804	515,541	(223,745)	(128,958)
5) Services and Other Operating Expenses	2,190,507	2,937,243	2,163,582	1,747,276	(26,925)	(1,189,967)
6) Capital Outlay	141,450	379,750	142,952	358,580	1,502	(21,170)
7) Other Outgo	3,254,168	303,400	3,234,939	367,574	(19,229)	64,174
8) Indirect Costs	(844,027)	745,107	(748,942)	649,932	95,085	(95,115)
9) TOTAL EXPENDITURES	13,372,206	12,209,450	13,232,251	16,911,988	(139,955)	(1,297,462)
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)</b>	(1,083,856)	(2,810,376)	(733,474)	(1,360,732)	350,382	1,449,644
<b>D. Other Financing Sources/Uses</b>						
a) Transfers In	44,391		27,183		(17,208)	
b) Transfers Out	364,237	60,000	284,767	60,000	(79,470)	
3) Contributions	(866,364)	866,364	(1,038,936)	1,038,936	(172,572)	172,572
4) TOTAL, OTHER FINANCING SOURCES/USES	(1,186,210)	806,364	(1,296,520)	978,936	(110,310)	172,572
<b>E. Net Increase (Decrease) in Fund Balance</b>	(2,270,066)	(2,004,012)	(2,029,994)	(381,796)	240,072	1,622,316
<b>F. Fund Balance</b>						
1) Beginning Fund Balance	5,761,484	3,258,402	5,761,484	3,288,402		
2) Ending Fund Balance	3,491,418	1,284,390	3,731,490	2,906,605	240,072	
2d) Assigned: Excess Property Taxes	2,155,797		1,998,707			
2e) Reserves	1,207,335		1,224,450			
	4.64%		5.00%		0.36%	

## REVENUES

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices, which consists of two parts:

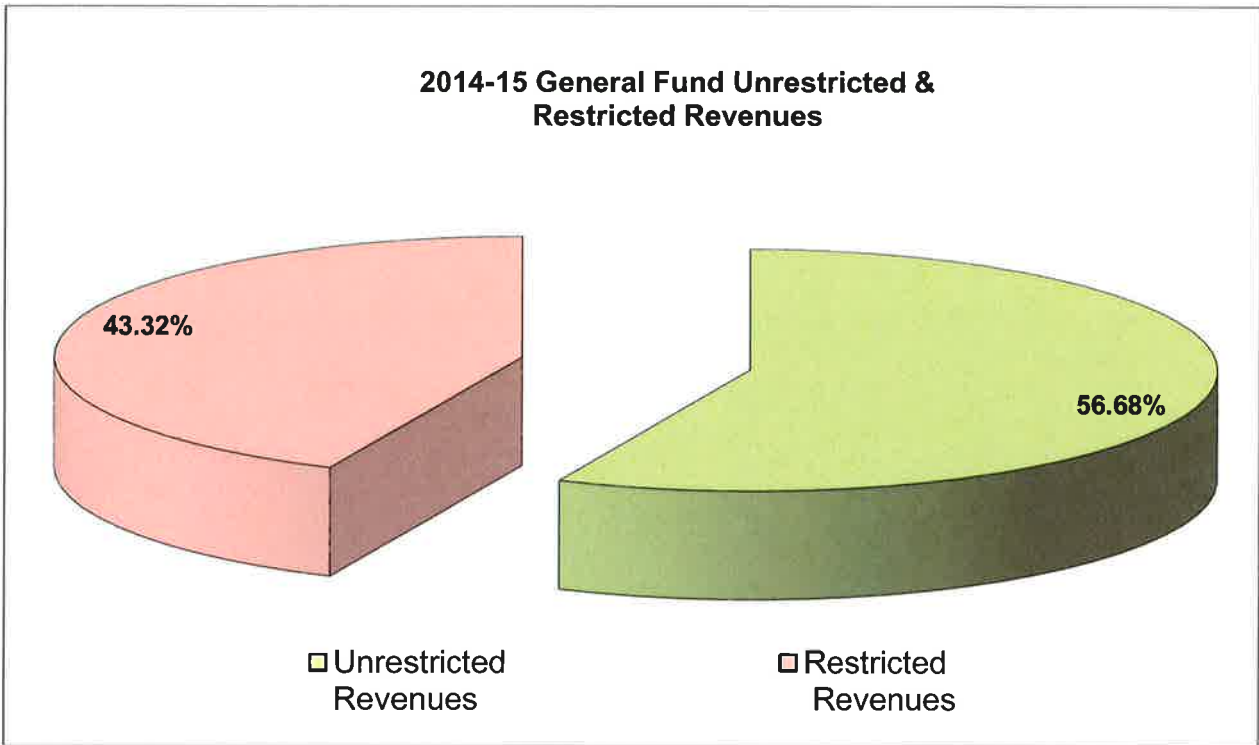
- Per-ADA funding to support students attending community schools and juvenile court schools
  - Additional targeted supplemental & concentrated funding for EL and low income students
- Unrestricted funding for general operations, distributed based on the total number of school districts and the total ADA of all students in the county

The LCFF for 2014-15 was funded using a Cost-of-Living Adjustment (COLA) of 0.85%. County-wide attendance at P-2 was **33,039.04**. LCFF funding for the 2014-15 County Operations Grant is **\$4,065,877** (*See Attachment A, Page 1.*)

The funding for County Community School and Juvenile Court School includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth; and is funded on P-Annual attendance rates. Although overall enrollment in pupil driven programs is declining, P-Annual ADA was higher this year than initially projected and was funded at 158.27 ADA for Community Schools and 30.96 ADA for Juvenile Court Schools. This increase in reported ADA is due to positive changes implemented within alternative education programs, focusing on truancy and attendance issues. LCFF funding for the 2014-15 Pupil Driven Grants is **\$3,022,177** (*See Attachment A, Page 1.*)

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. The SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision, as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **\$816,785**. The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not available for SLOCOE to spend. Current-year excess property tax funds are reserved in the fund balance and budgeted as an expenditure item in object 7299 in the subsequent fiscal year. Total Property Taxes received in 2014-15 were **\$18,998,275**, (includes both San Luis Obispo and Monterey Counties.)

The state budget includes a provision that the excess property taxes will be returned to the county government to support county court functions. The 2014-15 excess taxes in the amount of **\$1,998,707** are reserved in the 2014-15 fund balance and will be “swept” back to the County Auditor Controller in 2015-16 through an expenditure transfer. The 2015-16 excess taxes, in the amount of **\$2,172,444**, are reflected in the 2015-16 fund balance.

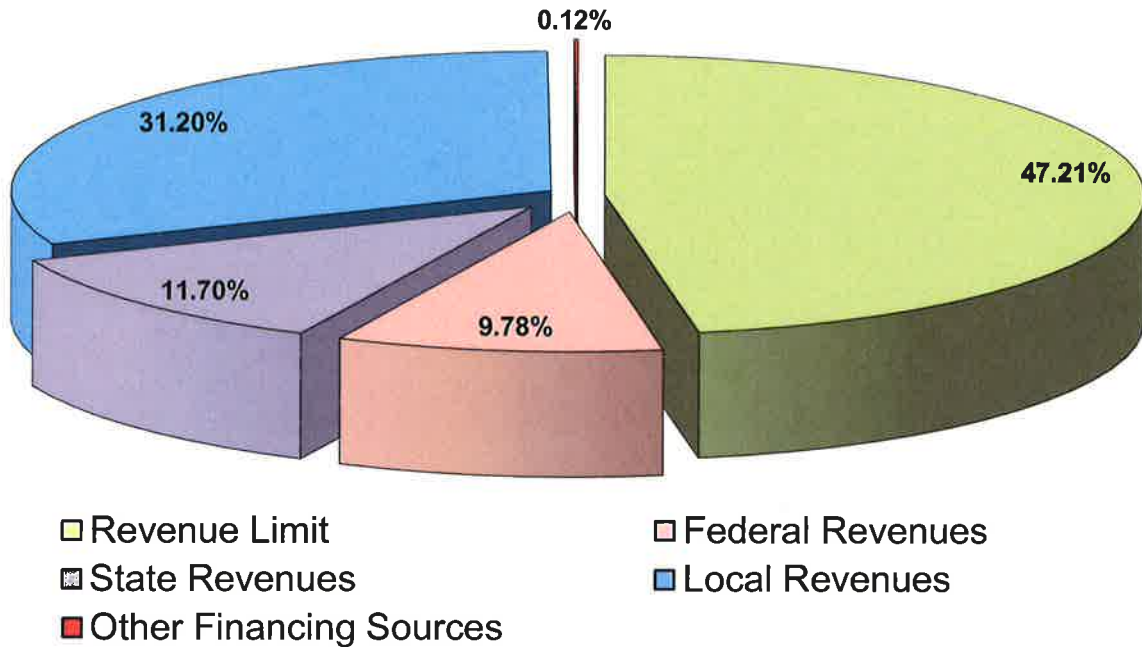


The SLOCOE categorizes its General Fund revenue into five sources:

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

The SLOCOE's total General Fund revenue and other financing sources for **2014-15** are **\$22,077,216**. Almost half of unrestricted General Fund revenue is generated through the LCFF/Revenue Limit, 47.21% in 2014-15. State sources of income are 11.70% of the General Fund, and Federal sources of income are 9.78% of the General Fund in 2014-15. Other Local Revenue (not property taxes) and Other Financing Sources make up the remaining portion of the SLOCOE's General Fund revenue, at 31.20% and .12% respectively.

### 2014-15 General Fund Revenues



Total Contributions from unrestricted resources to restricted resources and other COE supported programs are as follows:

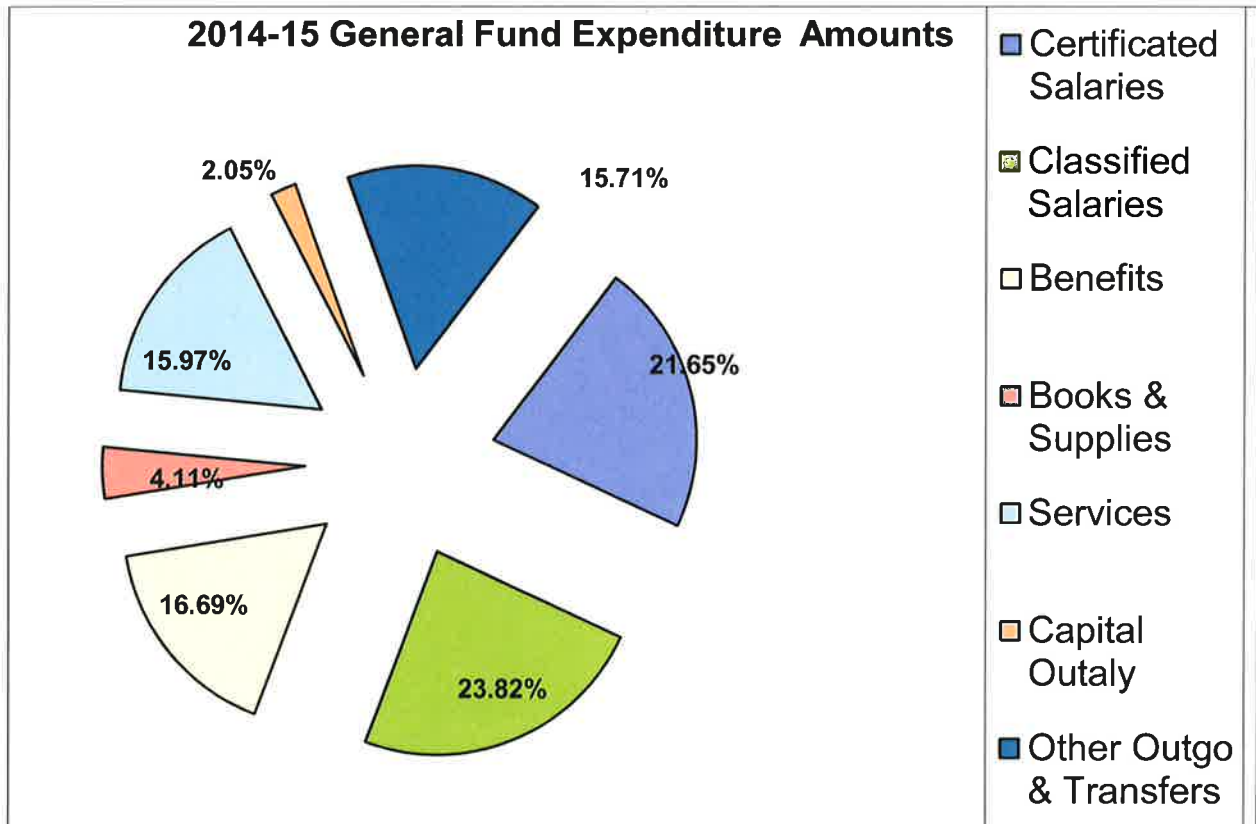
- Routine Restricted Maintenance \$379,073
- Rancho El Chorro Outdoor School \$156,177
- Special Education-Juvenile Court and Community Schools \$213,706
- Alternative Education- Juvenile Court and Community Schools \$594,623
- Drug/Medical Program \$ 93,1780
- Education Technology Center \$231,427
- Transfer of Redevelopment Agency funding to restricted facilities account \$342,968



## EXPENDITURES

The majority of expenditures in the General Fund (62.16%) are in the area of compensation, which includes 21.65% for certificated salaries, 23.82% for classified salaries and 16.69% for benefits. Contracted services/operations amount to 15.97% of the expenditures; books and supplies 4.11%; capital outlay 2.05%; and other outgo/transfers 15.71%.

Certificated salaries total \$5,302,297 and classified salaries total \$5,832,419. Employee benefits total \$4,087,222, and include all statutory payroll taxes, and district paid health and welfare benefits.



Other expenditure amounts for 2014-15 include books and supplies in the amount of \$1,006,345; contracted services/operations \$3,910,858; capital outlay \$ 501,532; and other outgo/transfers \$3,848,331. Other Outgo/transfers out amounts includes the 2013-14 prior year excess property tax transfer of \$3,234,939 and the interfund transfer to Fund 12 for the Pre-School Program in the amount of \$279,356..



**ENDING FUND BALANCE AND RESERVES**

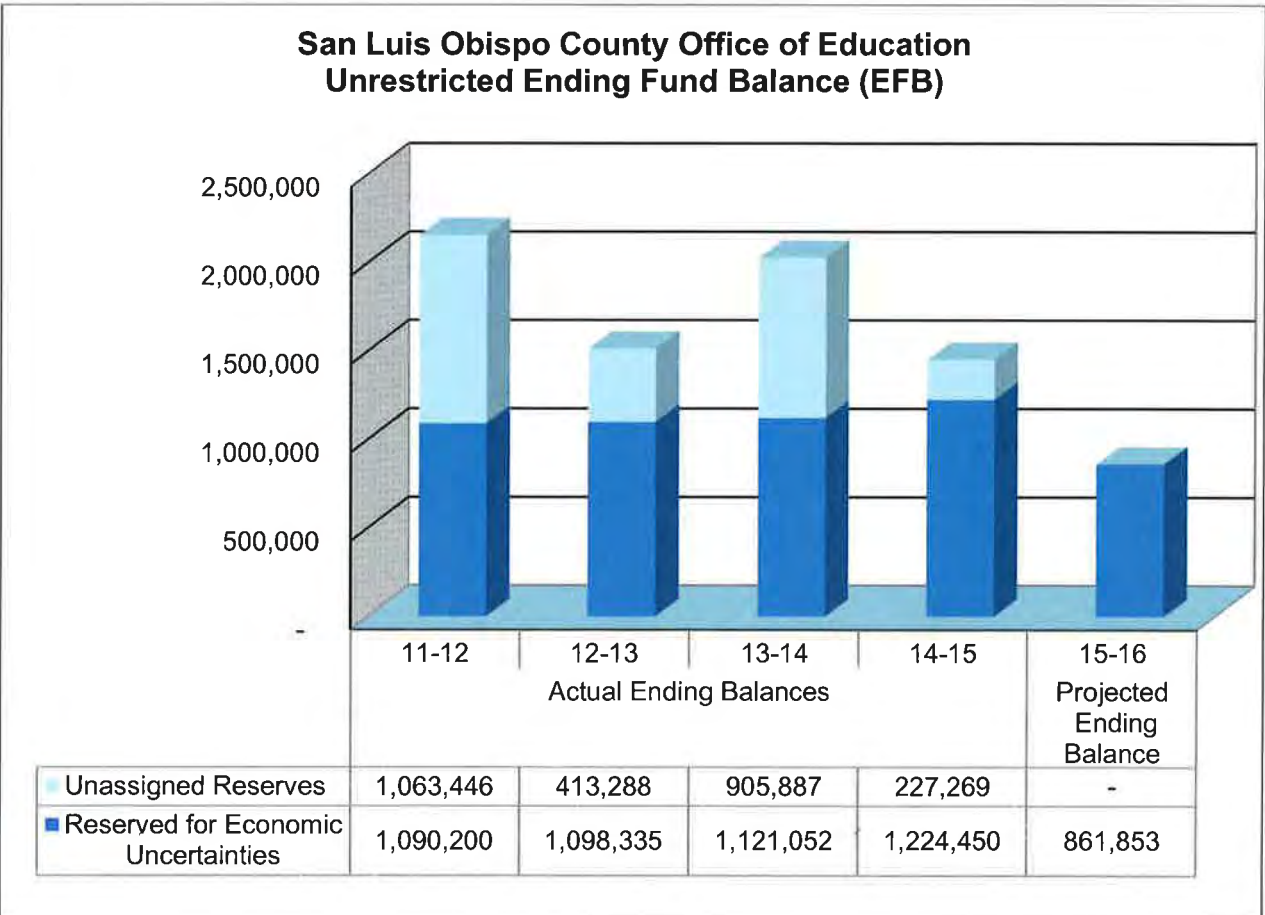
Revenues that have not been expended during a budget year are carried over into the subsequent year and identified as the “Net Ending Balance”. The Net Ending Balance of one year becomes the net Beginning balance of the subsequent year.

Included within the projected Net Ending Balance is a “Reserve for Economic Uncertainties,” which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or higher-than-expected expenditures. The state’s minimum reserve requirement for San Luis Obispo County Office of Education is three percent (3%) of the total General Fund expenditures. However, the Board’s stated objective is to maintain a five percent (5%) reserve level.

Also included in the Net Ending Balance are restricted carryover balances that originated from sources that can only be used for selected purposes.

The reserve for economic uncertainties will meet the Board’s stated objective of five percent for the **2014-15** fiscal year. In the **2015-16** budget year, the SLOCOE’s reserve level is just over the state’s required 3% minimum, but does not reach the Board’s stated objective of 5%.

The chart titled “Ending Fund Balance” shows a multi-year comparative of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.



## OPERATIONAL FUNDS

### Fund 01 – County School Service Fund

This fund contains all general operating expenditures for the County Schools Service Fund, including the unrestricted operating fund, special education programs and the juvenile court/community school programs. This fund is commonly referred to as the “general fund” of the County Office.

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

This was a new fund first established in 2011-12. The fund accounts for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

### Fund 12 – Child Development Fund

This fund supports the State preschool programs. The programs include 13 State Preschool classes and two universal preschool classes operated with funding from the San Luis Obispo County 1<sup>st</sup> Five Commission.

### Fund 14 – Deferred Maintenance Fund

This fund is designed to fund the regular on-going maintenance of our facilities. The State has eliminated restricted funding to the Deferred Maintenance Fund. The COE continues to expend the funds carried forward from prior years to pay for major maintenance and repair projects until the fund is depleted.

### Fund 16 – Forest Reserve Fund

This fund exists to account separately for federal forest reserve funds received by offices of county superintendents for distribution to school districts and community college districts.

### Fund 17 – Special Reserve Fund (Non-capital outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited by our Office and the districts for data processing hardware banking. This fund also contains funds for the employee health and welfare cap. The County Office maintains a reserve for economic uncertainty here of \$195,000.

### Fund 20 – Retiree Health Benefits Fund

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

### Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. This fund was used to support the Paso Robles First 5 Early Education Center. The fund receives repayments for the cost of the First 5 Center

in the amount of \$60,000 annually from Redevelopment Pass-through Funds received in the County School Service Fund.

FINAL COMMENTS

The 2014-15 Unaudited Actuals and the 2015-16 Revised Budget Report as presented is an accurate representation of what is known at this time. The SLOCOE staff is pleased to present this narrative and overview for your review and approval.

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2014-15 ACTUALS 08/01/15-P Annual Attendance

LCFF Grant Section

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 70.60	30,000.00	\$ 2,118,000	
30,000 60,000	\$ 60.51	3,039.04	\$ 183,892	
60,000 140,000	\$ 50.43	-	\$ -	
140,000 "+"	\$ 40.34	-	\$ -	
				<b>\$ 2,301,892 A-8</b>

District Section

\$ 110,249.00 10 districts \$ 1,102,490 A-7

Base Section

\$ 661,495.00 \$ 661,495 A-3

County Operations Grant Total

**\$ 4,065,877 [A]**

Pupil Driven Grants -Funded on P-Annual

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 2,140,789</b>
Base Grant	\$ 11,313.16	<input type="text" value="158.27"/>	\$ 1,790,534	<b>Total Supplemental \$ 628,013</b>
Supplemental (35%)	\$ 3,959.61			<b>Total Concentration \$ 253,374</b>
Estimated ELL / FRM %	<input type="text" value="80.65%"/>	127.64	\$ 505,423	<b>NOTE: UNPL COUNT DOWN-ONE YR ISSUE</b>
Concentration	30.65%	48.51	\$ 192,080	
			\$ 697,503	<b>\$ 2,488,037</b>
<b>Court School Grant</b>				
Base Grant	\$ 11,313.16	<input type="text" value="30.96"/>	\$ 350,255	
Supplemental (35%)	\$ 3,959.61			
Estimated ELL / FRM %	<input type="text" value="100.00%"/>	30.96	\$ 122,590	
Concentration	50.00%	15.48	\$ 61,295	
			\$ 183,884	\$ 534,140
<b>Pupil Driven Grants Total</b>			\$ 881,387	<b>\$ 3,022,177 [B]</b>

Other Adjustments

Home to School Transportation	\$ -	[C]
TIIG	\$ -	[D]
<b>Adjustments</b>	\$ -	<b>[E] = [C + D]</b>

Subtotal Local Control Funding Formula Grant Target

**\$ 7,088,054 [F] = [A + B + E]**

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="(1,998,707)"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
<b>Add-On to Guarantee Minimum State Aid</b>		<b>\$ 816,785</b>	<b>[Q] = [P - O] or 0</b>
<b>Estimated 2014-15 LCFF Funding</b>		<b>\$ 7,904,839</b>	<b>[R] = [K + Q]</b>
		\$ 553,071	
		7.52%	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Melissa Abbey

Name

Director of Fiscal Services

Title

805-782-7212

Telephone

mabbey@slocoe.org

E-mail Address

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$3,663,849.01
	Adjusted Appropriations Limit	\$19,183,829.52
	Appropriations Subject to Limit	\$19,183,829.52
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	14.79%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Unaudited Actuals	2015-16 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Unaudited Actuals	2015-16 Budget
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,005,435.16	416,702.00	10,422,137.16	9,837,573.00	442,652.00	10,280,225.00	-1.4%
2) Federal Revenue		8100-8299	0.00	2,158,298.22	2,158,298.22	0.00	2,202,865.00	2,202,865.00	2.1%
3) Other State Revenue		8300-8599	127,088.34	2,454,920.97	2,582,009.31	300,762.00	2,104,624.00	2,405,386.00	-6.8%
4) Other Local Revenue		8600-8799	2,366,253.75	4,521,334.39	6,887,588.14	2,093,776.00	4,550,282.00	6,644,058.00	-3.5%
5) TOTAL REVENUES			12,498,777.25	9,551,255.58	22,050,032.83	12,232,111.00	9,300,443.00	21,532,554.00	-2.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,378,966.05	2,923,331.25	5,302,297.30	2,135,917.00	3,096,148.00	5,232,065.00	-1.3%
2) Classified Salaries		2000-2999	3,628,367.37	2,204,052.11	5,832,419.48	3,686,193.00	2,058,317.00	5,744,510.00	-1.5%
3) Employee Benefits		3000-3999	1,941,581.04	2,145,640.73	4,087,221.77	2,043,783.00	1,961,646.00	4,005,429.00	-2.0%
4) Books and Supplies		4000-4999	490,804.25	515,541.08	1,006,345.33	522,662.00	259,813.00	782,475.00	-22.2%
5) Services and Other Operating Expenditures		5000-5999	2,163,582.37	1,747,275.93	3,910,858.30	1,963,363.00	1,810,574.00	3,773,937.00	-3.5%
6) Capital Outlay		6000-6999	142,952.26	358,580.23	501,532.49	82,000.00	70,950.00	152,950.00	-69.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	3,234,939.00	367,574.33	3,602,513.33	2,155,797.00	319,027.00	2,474,824.00	-31.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(748,941.59)	649,992.19	(98,949.40)	(794,564.00)	698,736.00	(95,828.00)	-3.2%
9) TOTAL EXPENDITURES			13,232,250.75	10,911,987.85	24,144,238.60	11,795,151.00	10,275,211.00	22,070,362.00	-8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			(733,473.50)	(1,360,732.27)	(2,094,205.77)	436,960.00	(974,768.00)	(537,808.00)	-74.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	27,183.09	0.00	27,183.09	40,221.00	0.00	40,221.00	48.0%
b) Transfers Out		7600-7629	284,767.23	60,000.00	344,767.23	224,154.00	60,000.00	284,154.00	-17.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,038,936.05)	1,038,936.05	0.00	(813,201.00)	813,201.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,296,520.19)	978,936.05	(317,584.14)	(997,134.00)	753,201.00	(243,933.00)	-23.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,029,993.69)	(381,796.22)	(2,411,789.91)	(560,174.00)	(221,567.00)	(781,741.00)	-67.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	5,761,483.57	3,288,401.66	9,049,885.23	3,731,489.88	2,906,605.44	6,638,095.32	-26.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			5,761,483.57	3,288,401.66	9,049,885.23	3,731,489.88	2,906,605.44	6,638,095.32	-26.6%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			5,761,483.57	3,288,401.66	9,049,885.23	3,731,489.88	2,906,605.44	6,638,095.32	-26.6%
e) Adjusted Beginning Balance (F1c + F1d)			3,731,489.88	2,906,605.44	6,638,095.32	3,171,315.88	2,685,038.44	5,856,354.32	-11.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	25,750.00	0.00	25,750.00	25,750.00	0.00	25,750.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	95,570.00	40.00	95,610.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,906,565.44	2,906,565.44	0.00	2,685,038.44	2,685,038.44	-7.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	2,108,450.53	0.00	2,108,450.53	2,283,712.53	0.00	2,283,712.53	8.3%
Other Assignments			1,998,707.00		1,998,707.00				
14-15 Excess Property Tax	0000	9780	1,499.90		1,499.90				
Assigned Carry-Over-D2 1101 Staff App	0000	9780	1,795.00		1,795.00				
Assigned Carry-Over D2 1110 Petersen	0000	9780	16,000.00		16,000.00				
Assigned Carry-Over D2 9899 Rancho t	0000	9780	5,000.00		5,000.00				
Assigned Carry-Over ETC	0000	9780	8,000.00		8,000.00				
Assigned Carry-Over Safety Committee	0000	9780	77,448.63		77,448.63				
Lottery Carry-Over	1100	9780							
15-16 Excess Property Tax-Estimated	0000	9780				2,172,444.00		2,172,444.00	
Assigned Carry-Over D2 1101 Staff App	0000	9780				1,499.90		1,499.90	
Assigned Carry-Over D2 1110 Petersen	0000	9780				1,795.00		1,795.00	
Assigned Carry-Over D2 9899 Rancho t	0000	9780				16,000.00		16,000.00	
Assigned Carry-Over ETC	0000	9780				5,000.00		5,000.00	
Assigned Carry-Over Safety Committee	0000	9780				8,000.00		8,000.00	
Lottery Carry-Over	1100	9780				78,973.63		78,973.63	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,224,450.00	0.00	1,224,450.00	861,853.35	0.00	861,853.35	-29.6%
Unassigned/Unappropriated Amount		9790	277,269.35	0.00	277,269.35	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,343,828.35	(1,600,368.60)	2,743,459.75				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	33,379.41	0.00	33,379.41				
c) in Revolving Fund		9130	25,750.00	0.00	25,750.00				
d) with Fiscal Agent		9135	0.00	1,094,872.26	1,094,872.26				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	386,824.17	4,355,735.26	4,742,559.43				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	106,241.98	0.00	106,241.98				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	95,570.00	40.00	95,610.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,991,593.91	3,850,278.92	8,841,872.83				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,260,104.03	901,141.10	2,161,245.13				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	42,532.38	42,532.38				
6) TOTAL, LIABILITIES			1,260,104.03	943,673.48	2,203,777.51				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			3,731,489.88	2,906,605.44	6,638,095.32				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	848,934.00	0.00	848,934.00	816,785.00	0.00	816,785.00	-3.8%
Education Protection Account State Aid - Current Year		8012	37,384.00	0.00	37,384.00	40,192.00	0.00	40,192.00	7.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions		8021	136,425.80	0.00	136,425.80	134,776.00	0.00	134,776.00	-1.2%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8041	17,937,481.79	0.00	17,937,481.79	17,858,829.00	0.00	17,858,829.00	-0.4%
County & District Taxes Secured Roll Taxes		8042	432,763.78	0.00	432,763.78	426,216.00	0.00	426,216.00	-1.5%
Unsecured Roll Taxes		8043	(11,475.01)	0.00	(11,475.01)	(25,038.00)	0.00	(25,038.00)	118.2%
Prior Years' Taxes		8044	418,086.97	0.00	418,086.97	332,750.00	0.00	332,750.00	-20.4%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	84,991.83	0.00	84,991.83	48,777.00	0.00	48,777.00	-42.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>19,884,593.16</b>	<b>0.00</b>	<b>19,884,593.16</b>	<b>19,633,287.00</b>	<b>0.00</b>	<b>19,633,287.00</b>	<b>-1.3%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,879,158.00)	416,702.00	(9,462,456.00)	(9,795,714.00)	442,652.00	(9,353,062.00)	-1.2%



Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LGFF SOURCES			10,005,435.16	416,702.00	10,422,137.16	9,837,573.00	442,652.00	10,280,225.00	-1.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	45,967.00	45,967.00	0.00	45,967.00	45,967.00	0.0%
Special Education Discretionary Grants		8182	0.00	538,028.69	538,028.69	0.00	541,315.00	541,315.00	0.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	344,665.99	344,665.99	0.00	298,027.00	298,027.00	-13.5%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		633,494.02	633,494.02		841,221.00	841,221.00	32.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		153,980.00	153,980.00		74,217.00	74,217.00	-51.8%
NCLB: Title II, Part A, Teacher Quality	4035	8290		11,273.00	11,273.00		15,854.00	15,854.00	40.6%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		12,099.19	12,099.19		12,441.00	12,441.00	2.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290		34,112.00	34,112.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		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	0.0%
All Other Federal Revenue	All Other	8290	0.00	384,678.33	384,678.33	0.00	373,843.00	373,843.00	-2.8%
<b>TOTAL FEDERAL REVENUE</b>			0.00	2,158,298.22	2,158,298.22	0.00	2,202,885.00	2,202,885.00	2.1%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		790,097.00	790,097.00		840,889.00	840,889.00	6.4%
Prior Years	6500	8319		2,920.00	2,920.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	530,951.00	530,951.00	0.00	519,747.00	519,747.00	-2.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	74,963.00	0.00	74,963.00	112,850.00	0.00	112,850.00	50.5%
Lottery - Unrestricted and Instructional Materials		8560	37,832.91	9,635.64	47,468.55	22,912.00	5,066.00	27,978.00	-41.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		36,009.00	36,009.00		44,620.00	44,620.00	23.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	14,292.43	1,085,308.33	1,099,600.76	165,000.00	694,302.00	859,302.00	-21.9%
TOTAL, OTHER STATE REVENUE			127,088.34	2,454,920.97	2,582,009.31	300,762.00	2,104,624.00	2,405,386.00	-6.8%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	321,151.65	0.00	321,151.65	250,000.00	0.00	250,000.00	-22.2%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	5,087.50	0.00	5,087.50	0.00	0.00	0.00	-100.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	4,612.00	0.00	4,612.00	5,000.00	0.00	5,000.00	8.4%
All Other Sales	26,275.59	0.00	26,275.59	25,000.00	0.00	25,000.00	-4.9%
Leases and Rentals	84,290.40	0.00	84,290.40	88,500.00	0.00	88,500.00	5.0%
Interest	27,075.14	0.00	27,075.14	15,500.00	0.00	15,500.00	-42.8%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	277,798.87	407,673.11	685,471.98	273,137.00	84,000.00	357,137.00	-47.9%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	946,448.14	0.00	946,448.14	1,025,925.00	0.00	1,025,925.00	8.4%
Other Local Revenue Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	673,514.46	269,224.62	942,739.08	410,714.00	127,668.00	538,382.00	-42.9%
Tuition		8710	0.00	3,844,436.66	3,844,436.66	0.00	4,338,614.00	4,338,614.00	12.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00			0.00	0.0%
From County Offices	6500	8792		0.00	0.00			0.00	0.0%
From JPAs	6500	8793		0.00	0.00			0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		0.00	0.00			0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER LOCAL REVENUE			2,366,253.75	4,521,334.39	6,887,588.14	2,093,776.00	4,550,282.00	6,644,058.00	-3.5%
TOTAL REVENUES			12,498,777.25	9,551,255.58	22,050,032.83	12,232,111.00	9,300,443.00	21,532,554.00	-2.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,069,594.89	1,661,726.50	2,731,321.39	902,091.00	1,745,046.00	2,647,137.00	-3.1%
Certificated Pupil Support Salaries		1200	109,636.63	150,739.80	260,376.43	74,609.00	192,415.00	267,024.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,141,371.13	469,243.51	1,610,614.64	1,126,865.00	450,150.00	1,577,015.00	-2.1%
Other Certificated Salaries		1900	58,363.40	641,621.44	699,984.84	32,352.00	708,637.00	740,889.00	5.8%
TOTAL, CERTIFICATED SALARIES			2,378,966.05	2,923,331.25	5,302,297.30	2,135,917.00	3,096,148.00	5,232,065.00	-1.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	102,074.18	519,715.60	621,789.78	94,129.00	502,119.00	596,248.00	-4.1%
Classified Support Salaries		2200	280,803.94	496,411.12	777,215.06	274,994.00	467,861.00	742,855.00	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	1,197,177.12	172,966.19	1,370,143.31	1,213,304.00	144,536.00	1,357,840.00	-0.9%
Clerical, Technical and Office Salaries		2400	1,703,281.31	428,866.36	2,132,147.67	1,771,439.00	424,456.00	2,195,895.00	3.0%
Other Classified Salaries		2900	345,030.82	586,092.84	931,123.66	332,327.00	519,345.00	851,672.00	-8.5%
TOTAL, CLASSIFIED SALARIES			3,628,367.37	2,204,052.11	5,832,419.48	3,686,193.00	2,058,317.00	5,744,510.00	-1.5%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	191,947.46	555,336.49	747,283.95	232,597.00	319,072.00	551,669.00	-26.2%
PERS		3201-3202	429,420.07	246,456.66	675,876.73	453,509.00	239,508.00	693,017.00	2.5%
OASDI/Medicare/Alternative		3301-3302	82,243.17	71,657.02	153,900.19	86,015.00	72,160.00	158,175.00	2.8%
Health and Welfare Benefits		3401-3402	790,684.93	686,601.05	1,477,285.98	784,471.00	705,294.00	1,489,765.00	0.8%
Unemployment Insurance		3501-3502	3,736.10	2,367.78	6,103.88	2,892.00	2,447.00	5,339.00	-12.5%
Workers' Compensation		3601-3602	230,306.68	195,656.77	425,963.45	264,097.00	226,610.00	490,707.00	15.2%
OPEB, Allocated		3701-3702	213,242.63	387,564.96	600,807.59	220,202.00	396,555.00	616,757.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,941,581.04	2,145,640.73	4,087,221.77	2,043,783.00	1,961,646.00	4,005,429.00	-2.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	3,170.55	56,935.08	60,105.63	2,850.00	29,000.00	31,850.00	-47.0%
Books and Other Reference Materials		4200	121.92	0.00	121.92	200.00	0.00	200.00	64.0%
Materials and Supplies		4300	405,402.21	273,205.84	678,608.05	385,612.00	179,194.00	564,806.00	-16.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	47,192.41	185,400.16	232,592.57	69,000.00	51,619.00	120,619.00	-48.1%
Food		4700	34,917.16	0.00	34,917.16	65,000.00	0.00	65,000.00	86.2%
TOTAL, BOOKS AND SUPPLIES			490,804.25	515,541.08	1,006,345.33	522,662.00	259,813.00	782,475.00	-22.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	773,212.00	773,212.00	0.00	773,212.00	773,212.00	0.0%
Travel and Conferences		5200	174,047.65	236,465.91	410,513.56	173,887.00	280,181.00	454,068.00	10.6%
Dues and Memberships		5300	54,848.07	19,434.50	74,282.57	66,167.00	16,700.00	82,867.00	11.6%
Insurance		5400 - 5450	45,686.59	4,105.48	49,792.07	53,431.00	5,595.00	59,026.00	18.5%
Operations and Housekeeping Services		5500	261,058.24	83,212.52	344,270.76	219,750.00	101,250.00	321,000.00	-6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	197,453.87	179,457.45	376,911.32	162,180.00	135,410.00	297,590.00	-21.0%
Transfers of Direct Costs		5710	(15,291.35)	15,291.35	0.00	(18,382.00)	18,382.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,307.53)	0.00	(2,307.53)	(2,500.00)	0.00	(2,500.00)	8.3%
Professional/Consulting Services and Operating Expenditures		5800	1,315,622.21	418,309.71	1,733,931.92	1,143,233.00	461,357.00	1,604,590.00	-7.5%
Communications		5900	132,464.62	17,787.01	150,251.63	165,597.00	18,487.00	184,084.00	22.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,163,582.37	1,747,275.93	3,910,858.30	1,963,363.00	1,810,574.00	3,773,937.00	-3.5%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	125,296.76	125,296.76	0.00	50,000.00	50,000.00	-60.1%
Land Improvements		6170	0.00	18,704.00	18,704.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	196,667.53	196,667.53	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	43,468.53	17,911.94	61,380.47	72,000.00	20,950.00	92,950.00	51.4%
Equipment Replacement		6500	99,483.73	0.00	99,483.73	10,000.00	0.00	10,000.00	-89.9%
TOTAL, CAPITAL OUTLAY			142,952.26	358,580.23	501,532.49	82,000.00	70,950.00	152,950.00	-69.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	344,665.84	344,665.84	0.00	298,027.00	298,027.00	-13.5%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222							
To County Offices	6500	7223							
To JPAs	6500	7221							
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222							
To County Offices	6360	7223							
To JPAs	6360	7221-7223							
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	3,234,939.00	1,908.49	3,236,847.49	2,155,797.00	0.00	2,155,797.00	-33.4%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	21,000.00	21,000.00	0.00	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,234,939.00	367,574.33	3,602,513.33	2,155,797.00	319,027.00	2,474,824.00	-31.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(649,992.19)	649,992.19	0.00	(698,736.00)	698,736.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(98,949.40)	0.00	(98,949.40)	(95,828.00)	0.00	(95,828.00)	-3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(748,941.59)	649,992.19	(98,949.40)	(794,564.00)	698,736.00	(95,828.00)	-3.2%
TOTAL EXPENDITURES			13,232,250.75	10,911,987.85	24,144,238.60	11,795,151.00	10,275,211.00	22,070,362.00	-8.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	27,183.09	0.00	27,183.09	40,221.00	0.00	40,221.00	48.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,183.09	0.00	27,183.09	40,221.00	0.00	40,221.00	48.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	284,767.23	0.00	284,767.23	224,154.00	0.00	224,154.00	-21.3%
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			284,767.23	60,000.00	344,767.23	224,154.00	60,000.00	284,154.00	-17.6%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>CONTRIBUTIONS</b>										
Contributions from Unrestricted Revenues		8980	(1,038,936.05)	1,038,936.05	0.00	(807,500.00)	807,500.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(5,701.00)	5,701.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			(1,038,936.05)	1,038,936.05	0.00	(813,201.00)	813,201.00	0.00	0.0%	
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>										
(a - b + c - d + e)			(1,296,520.19)	978,936.05	(317,584.14)	(997,134.00)	753,201.00	(243,933.00)	-23.2%	

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,005,435.16	416,702.00	10,422,137.16	9,837,573.00	442,652.00	10,280,225.00	-1.4%
2) Federal Revenue		8100-8299	0.00	2,158,298.22	2,158,298.22	0.00	2,202,885.00	2,202,885.00	2.1%
3) Other State Revenue		8300-8599	127,088.34	2,454,920.97	2,582,009.31	300,762.00	2,104,624.00	2,405,386.00	-6.8%
4) Other Local Revenue		8600-8799	2,366,253.75	4,521,334.39	6,887,588.14	2,093,776.00	4,550,282.00	6,644,058.00	-3.5%
5) TOTAL REVENUES			12,498,777.25	9,551,255.58	22,050,032.83	12,232,111.00	9,300,443.00	21,532,554.00	-2.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,930,903.05	4,127,448.35	6,058,351.40	1,436,055.00	3,976,338.00	5,412,393.00	-10.7%
2) Instruction - Related Services	2000-2999		2,749,177.10	2,423,049.47	5,172,226.57	2,617,238.00	2,321,231.00	4,938,469.00	-4.5%
3) Pupil Services	3000-3999		284,111.52	2,128,515.20	2,412,626.72	562,771.00	2,092,230.00	2,655,001.00	10.0%
4) Ancillary Services	4000-4999		609,446.24	225.50	609,671.74	616,662.00	0.00	616,662.00	1.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		186,357.88	0.00	186,357.88	200,059.00	0.00	200,059.00	7.4%
7) General Administration	7000-7999		3,182,153.86	701,919.04	3,884,072.90	3,273,214.00	708,736.00	3,981,950.00	2.5%
8) Plant Services	8000-8999		1,055,162.10	1,163,255.96	2,218,418.06	933,355.00	857,649.00	1,791,004.00	-19.3%
9) Other Outgo	9000-9999	Except 7600-7699	3,234,939.00	367,574.33	3,602,513.33	2,155,797.00	319,027.00	2,474,824.00	-31.3%
10) TOTAL EXPENDITURES			13,232,250.75	10,911,987.85	24,144,238.60	11,795,151.00	10,275,211.00	22,070,362.00	-8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			(733,473.50)	(1,360,732.27)	(2,094,205.77)	436,960.00	(974,768.00)	(537,808.00)	-74.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	27,183.09	0.00	27,183.09	40,221.00	0.00	40,221.00	48.0%
b) Transfers Out		7600-7629	284,767.23	60,000.00	344,767.23	224,154.00	60,000.00	284,154.00	-17.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,038,936.05)	1,038,936.05	0.00	(613,201.00)	813,201.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,296,520.19)	978,936.05	(317,584.14)	(997,134.00)	753,201.00	(243,933.00)	-23.2%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,029,993.69)	(381,796.22)	(2,411,789.91)	(560,174.00)	(221,567.00)	(781,741.00)	-67.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	5,761,483.57	3,288,401.66	9,049,885.23	3,731,489.88	2,906,605.44	6,638,095.32	-26.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	5,761,483.57	3,288,401.66	9,049,885.23	3,731,489.88	2,906,605.44	6,638,095.32	-26.6%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,761,483.57	3,288,401.66	9,049,885.23	3,731,489.88	2,906,605.44	6,638,095.32	-26.6%
2) Ending Balance, June 30 (E + F1e)			3,731,489.88	2,906,605.44	6,638,095.32	3,171,315.88	2,685,038.44	5,856,354.32	-11.8%
<b>Components of Ending Fund Balance</b>									
a) Nonspendable		9711	25,750.00	0.00	25,750.00	25,750.00	0.00	25,750.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	95,570.00	40.00	95,610.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,906,565.44	2,906,565.44	0.00	2,685,038.44	2,685,038.44	-7.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	2,108,450.53	0.00	2,108,450.53	2,283,712.53	0.00	2,283,712.53	8.3%
Other Assignments (by Resource/Object)									
14-15 Excess Property Tax		9780	1,998,707.00		1,998,707.00				
Assigned Carry-Over-D2 1101 Staff Apt		9780	1,499.90		1,499.90				
Assigned Carry-Over D2 1110 Petersen		9780	1,795.00		1,795.00				
Assigned Carry-Over D2 9899 Rancho I		9780	16,000.00		16,000.00				
Assigned Carry-Over ETC		9780	5,000.00		5,000.00				
Assigned Carry-Over Safety Committee		9780	8,000.00		8,000.00				
Lottery Carry-Over		9780	77,448.63		77,448.63				
15-16 Excess Property Tax-Estimated		9780				2,172,444.00		2,172,444.00	
Assigned Carry-Over D2 1101 Staff Apt		9780				1,499.90		1,499.90	
Assigned Carry-Over D2 1110 Petersen		9780				1,795.00		1,795.00	
Assigned Carry-Over D2 9899 Rancho I		9780				16,000.00		16,000.00	
Assigned Carry-Over ETC		9780				5,000.00		5,000.00	
Assigned Carry-Over Safety Committee		9780				8,000.00		8,000.00	
Lottery Carry-Over		9780				77,448.63		77,448.63	
15-16 Excess Property Tax-Estimated		9780				2,172,444.00		2,172,444.00	
Assigned Carry-Over D2 1101 Staff Apt		9780				1,499.90		1,499.90	
Assigned Carry-Over D2 1110 Petersen		9780				1,795.00		1,795.00	
Assigned Carry-Over D2 9899 Rancho I		9780				16,000.00		16,000.00	
Assigned Carry-Over ETC		9780				5,000.00		5,000.00	

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Assigned Carry-Over Safety Committee	0000	9780				8,000.00		8,000.00	
Lottery Carry-Over	1100	9780				78,973.63		78,973.63	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,224,450.00	0.00	1,224,450.00	861,853.35	0.00	861,853.35	-29.6%
Unassigned/Unappropriated Amount		9790	277,269.35	0.00	277,269.35	0.00	0.00	0.00	-100.0%



Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	586,377.00	541,297.00
6230	California Clean Energy Jobs Act	55,497.00	55,497.00
6300	Lottery: Instructional Materials	2,528.30	1,594.30
6500	Special Education	505,585.06	456,418.06
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	108,332.54	72,161.54
6512	Special Ed: Mental Health Services	20,045.00	20,045.00
7810	Other Restricted State	35.00	35.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	11,447.14	11,447.14
9010	Other Restricted Local	1,616,718.40	1,526,543.40
<b>Total, Restricted Balance</b>		<b>2,906,565.44</b>	<b>2,685,038.44</b>

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	30.19	30.96	30.96	31.00	31.00	31.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	157.07	158.27	158.27	133.20	133.20	133.20
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>187.26</b>	<b>189.23</b>	<b>189.23</b>	<b>164.20</b>	<b>164.20</b>	<b>164.20</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	38.93	38.53	38.93	38.93	38.93	38.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>38.93</b>	<b>38.53</b>	<b>38.93</b>	<b>38.93</b>	<b>38.93</b>	<b>38.93</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>226.19</b>	<b>227.76</b>	<b>228.16</b>	<b>203.13</b>	<b>203.13</b>	<b>203.13</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	<b>33,039.04</b>	<b>33,039.04</b>	<b>33,039.04</b>	<b>33,020.59</b>	<b>33,020.59</b>	<b>33,020.59</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,844,354.00		4,844,354.00			4,844,354.00
Work in Progress	5,460.82		5,460.82	65,324.22	70,785.04	0.00
Total capital assets not being depreciated	4,849,814.82	0.00	4,849,814.82	65,324.22	70,785.04	4,844,354.00
Capital assets being depreciated:						
Land Improvements	331,786.00	(138,822.00)	192,964.00	125,297.00		318,261.00
Buildings	45,808,975.80	(3,486,974.73)	42,322,001.07	150,047.31		42,472,048.38
Equipment	1,832,696.50	(73,524.73)	1,759,171.77	160,863.96		1,920,035.73
Total capital assets being depreciated	47,973,458.30	(3,699,321.46)	44,274,136.84	436,208.27	0.00	44,710,345.11
Accumulated Depreciation for:						
Land Improvements	(67,537.00)		(67,537.00)	(15,913.45)		(83,450.45)
Buildings	(15,008,184.00)	787,493.00	(14,220,691.00)	(1,242,695.82)		(15,463,386.82)
Equipment	(1,451,260.00)	86,768.00	(1,364,492.00)	(120,173.01)		(1,484,665.01)
Total accumulated depreciation	(16,526,981.00)	874,261.00	(15,652,720.00)	(1,378,782.28)	0.00	(17,031,502.28)
Total capital assets being depreciated, net	31,446,477.30	(2,825,060.46)	28,621,416.84	(942,574.01)	0.00	27,678,842.83
Governmental activity capital assets, net	36,296,292.12	(2,825,060.46)	33,471,231.66	(877,249.79)	70,785.04	32,523,196.83
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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REVENUES, AND EXP - ALL FUNDS  
UNEARNED REVENUES  
CAT FORM

FEDERAL AWARDS

Program Name	Title 1	Title 1	Title 1	NCLB Program Improvmt LEA Corr	Sp Ed - Local Assistance	Sp Ed - Local Assistance	Sp Ed - Preschool Assistance	Sp Ed - Mental Health	Sp Ed - Preschool Staff Dev	Sp Ed - Infant Part H	Sp Ed - ADR
Resource Code	3010	3025	3025	3185	3310	3310	3315	3327	3345	3385	3395
Revenue Object	8290	8290	8290	8290	8287	8287	8182/8287	8282	8182	8182	8182
Indirect Cost Rate	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%		8.60%	8.60%	8.60%
Local Description / Notes		CON APP			Fund 01	Fund 08 & 10	Fund 08 & 10	Fund 08	Fund 08		Fund 08
Award											
1. Prior Year Carryover	279,986	83,762	83,762	34,112							
2. a. Current Year Award	1,065,959	75,101	75,101	0	45,967	5,725,518	37,063	382,796	3,955	62,152	15,000
b. Transferability (NCLB)	0	0	0	0	0	0	0	0	0	0	0
c. Adj Current Yr Award (2a+2b)	1,065,959	75,101	75,101	0	45,967	5,725,518	37,063	382,796	3,955	62,152	15,000
3. Required Matching Funds / Other	0	0	0	0	0	0	0	0	0	0	0
4. Total Available Award (1+2c+3)	1,345,945	158,863	158,863	34,112	45,967	5,725,518	37,063	382,796	3,955	62,152	15,000
Revenues											
5. Revenue Deferred Prior Year				19,112							
6. Cash Received in Current Year	838,132	107,626	107,626	15,000	45,967	4,718,570	14,872	362,252	1,930	0	8,571
7. Contributed Matching Funds	0	0	0	0	0	0	0	0	0	0	0
8. Total Available (5+6+7)	838,132	107,626	107,626	34,112	45,967	4,718,570	14,872	362,252	1,930	0	8,571
Expenditures											
9. Donor-Authorized Expenditures	975,413	153,980	153,980	34,112	45,967	5,725,518	37,063	382,796	3,955	62,152	15,000
10. Non Donor-Authorized Expenditures				0							
11. Total Expenditures (9+10)	975,413	153,980	153,980	34,112	45,967	5,725,518	37,063	382,796	3,955	62,152	15,000
12. Amounts Included in Line 6 above for Prior Year Adjustments	0	0	0	0	0	0	0	0	0	0	0
13. Calculation of Deferred Revenue or AVP & AVR amounts (8-9+12)	(137,281)	(46,354)	(46,354)	0	0	(1,006,948)	(22,191)	(20,544)	(2,025)	(62,152)	(6,429)
a. Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0
b. Accounts Payable	0	0	0	0	0	0	0	0	0	0	0
c. Accounts Receivable	137,281	46,354	46,354	0	1,006,948	1,006,948	22,191	20,544	2,025	62,152	6,429
14. Unused Grant Award Calculation (4-9)	370,532	4,883	4,883	0	0	0	0	0	0	0	0
15. If Carryover is allowed, enter line 14 amount here	370,532	4,883	4,883	0	0	0	0	0	0	0	0
16. Reconciliation of Revenue (5+6-13a-13b+13c)	975,413	158,863	158,863	34,112	45,967	5,725,518	37,063	382,796	3,955	62,152	15,000

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STATE AWARDS

Program Name	Title II - Teacher Quality	Title III - LEP	Homeless Children Education Grant	Small Rural Schl Achievment Program	SpEd Infantary Discretionary	TUPE-Admin	TUPE for Grades Six through Twelve, Cohort G, Tier 1 Renewal	Creec EEGP	Foster Youth
Resource Code	4035	4203	5630	5832	6515	6680	6690	7136	7366
Revenue Object	8290	8290/8287	8290	8290	8590	8590	8590	8590	8590
Indirect Cost Rate	8.60%				8.60%				
Local Description / Notes	CON APP					CON APP			
<b>Award</b>									
1. Prior Year Carryover		8,581		22,269		1,851			
2. a. Current Year Award	15,854	14,925	69,161		8,056	37,500	45,000	41,660	116,825
b. Transferability (NCLB)	0	0	0			0		0	0
c. Adj Current Yr Award (2a+2b)	15,854	14,925	69,161		8,056	37,500	45,000	41,660	116,825
3. Required Matching Funds / Other	0	0	0			0			0
<b>4. Total Available Award (1+2c+3)</b>	<b>15,854</b>	<b>23,506</b>	<b>69,161</b>	<b>22,269</b>	<b>8,056</b>	<b>39,351</b>	<b>45,000</b>	<b>41,660</b>	<b>116,825</b>
<b>Revenues</b>									
5. Revenue Deferred Prior Year									
6. Cash Received in Current Year	15,558	23,506	62,277	3,355	8,056	30,167	22,500	19,852	109,527
7. Contributed Matching Funds	0	0	0			0		0	0
<b>8. Total Available (5+6+7)</b>	<b>15,558</b>	<b>23,506</b>	<b>62,277</b>	<b>3,355</b>	<b>8,056</b>	<b>30,167</b>	<b>22,500</b>	<b>19,852</b>	<b>109,527</b>
<b>Expenditures</b>									
9. Donor-Authorized Expenditures	11,273	14,846	68,843	10,145	0	34,362	1,647	39,940	116,825
10. Non Donor-Authorized Expenditures									
<b>11. Total Expenditures (9+10)</b>	<b>11,273</b>	<b>14,846</b>	<b>68,843</b>	<b>10,145</b>	<b>0</b>	<b>34,362</b>	<b>1,647</b>	<b>39,940</b>	<b>116,825</b>
12. Amounts Included in Line 6 above for Prior Year Adjustments	0	0	0		0	0		0	0
13. Calculation of Deferred Revenue or AVP & A/R amounts (8-9+12)	4,285	8,660	(6,566)	(6,790)	8,056	(4,195)	20,853	(20,088)	(7,298)
a. Deferred Revenue	4,285	8,660	0	0	8,056	0	20,853		0
b. Accounts Payable	0	0	0	0	0	0	0	0	0
c. Accounts Receivable			6,884	6,790		4,195		20,088	7,298
<b>14. Unused Grant Award Calculation (4-9)</b>	<b>4,581</b>	<b>8,660</b>	<b>318</b>	<b>12,124</b>	<b>8,056</b>	<b>4,989</b>	<b>43,353</b>	<b>1,720</b>	<b>0</b>
15. If Carryover is allowed, enter line 14 amount here	4,581	8,660	318	12,124	8,056	4,989	43,353		0
<b>16. Reconciliation of Revenue (5+6-13a-13b+13c)</b>	<b>11,273</b>	<b>14,846</b>	<b>69,161</b>	<b>10,145</b>	<b>0</b>	<b>34,362</b>	<b>1,647</b>	<b>39,940</b>	<b>116,825</b>

2014/15 UNAUDITED ACTUALS  
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RESTRICTED ENDING BALANCES  
CAT FORM

Program Name	CD:BLOCK GR 25% ECE CRT-BASED	Child Nutrition	Medi-Cal - Billing Option	Lottery	EPA	Drug Medical	CH DEV:PREK/FA M LIT-PROG SUPRPT
Resource Code	5025	5320	5640	1100	1400	5810	6052
Revenue Object	8290	8220/8520	8290	8560	8012	8290	8590
Indirect Cost Rate	8.60%	8.00%					8.00%
Local Description	Fund 12	Fund 12	D2 9000	FD 01 & 12			Fund 12
<b>Award</b>							
1. Prior Year Restricted Ending Balance			743,203	97,769		20,099	
2. Current Year Award	36,843	40,457	306,495	43,244	37,384	(805)	2,074
3. Required Matching Funds/Other CFU						93,180	
<b>4. Total Available Award (1+2+3)</b>	<b>36,843</b>	<b>40,457</b>	<b>1,049,698</b>	<b>141,013</b>	<b>37,384</b>	<b>112,474</b>	<b>2,074</b>
<b>Revenues</b>							
5. Cash Received in Current Year	36,843	36,222	306,495	19,709	37,384		2,074
6. Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	0	4,235	0	23,535			0
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	0	4,235	0	23,535			0
8. Contributed Matching Funds			(4,000)				
<b>9. Total Available (5+7c+8)</b>	<b>36,843</b>	<b>40,457</b>	<b>302,495</b>	<b>43,244</b>	<b>37,384</b>	<b>0</b>	<b>2,074</b>
<b>Expenditures</b>							
10. Donor-Authorized Expenditures	36,843	20,250	459,321	63,564	37,384	112,474	2,074
11. Non-Donor Authorized Expenditures							
<b>12. Total Expenditures (10+11)</b>	<b>36,843</b>	<b>20,250</b>	<b>459,321</b>	<b>63,564</b>	<b>37,384</b>	<b>112,474</b>	<b>2,074</b>
<b>Restricted Ending Balance</b>							
<b>13. Current Year (4-10)</b>	<b>0</b>	<b>20,207</b>	<b>586,377</b>	<b>77,449</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Program Name	CSSP STATE PRESCHOOL	California Clean Energy Jobs Act	Lottery - Instructional Materials	Special Education Total	Special Education Total	Special Education Total	Camp Hapitok	Spec Ed Juv Ct
Resource Code	6105	6230	6300	6500	6500	6500	6501	6505
Revenue Object	8590	8590	8560	8311	8311	8311	8097	8311
Indirect Cost Rate	8.00%						8.60%	8.60%
Local Description	Fund 12			Fund 01	Fund 08			
				Bill Backs				
<b>Award</b>								
1. Prior Year Restricted Ending Balance		55,497	19,850	470,251	282,114		1,541	
2. Current Year Award	617,198	0	9,636	4,136,670	7,766,103		62,420	188,048
3. Required Matching Funds/Other CFU	204,904							213,706
<b>4. Total Available Award (1+2+3)</b>	<b>822,102</b>	<b>55,497</b>	<b>29,486</b>	<b>4,606,921</b>	<b>8,048,217</b>		<b>63,961</b>	<b>401,754</b>
<b>Revenues</b>								
5. Cash Received in Current Year	594,671		742	380,960	7,649,791		34,000	188,048
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (2-5-6)	22,527	0	8,894	3,755,710	116,312		28,420	0
b. Non-Current Accounts Receivable								
c. Current Accounts Receivable (7a-7b)	22,527	0	8,894	3,755,710	116,312		28,420	0
8. Contributed Matching Funds								
<b>9. Total Available (5+7c+8)</b>	<b>617,198</b>	<b>0</b>	<b>9,636</b>	<b>4,136,670</b>	<b>7,766,103</b>		<b>62,420</b>	<b>188,048</b>
<b>Expenditures</b>								
10. Donor-Authorized Expenditures	822,102	0	26,958	4,220,848	7,713,540		63,961	401,754
11. Non-Donor Authorized Expenditures								
<b>12. Total Expenditures (10+11)</b>	<b>822,102</b>	<b>0</b>	<b>26,958</b>	<b>4,220,848</b>	<b>7,713,540</b>		<b>63,961</b>	<b>401,754</b>
<b>Restricted Ending Balance</b>								
<b>13. Current Year (4-10)</b>	<b>0</b>	<b>55,497</b>	<b>2,528</b>	<b>386,073</b>	<b>334,677</b>		<b>0</b>	<b>0</b>



2014/15 UNAUDITED ACTUALS  
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REVENUES, AND EXP - ALL FUNDS  
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Program Name	Spec Ed Infant	SpEd Mental Health	SELPA Special Ed Mental Health	SELPA SPEC ED PROJECT WORKABILITY	ECONOMIC IMPACT AID	Common Core
Resource Code	6510	6512	6512	6520	7090	7405
Revenue Object	8311	8590	8590	8590/8980	8311	8590
Indirect Cost Rate	8.60%		8.60%	8.60%	8.60%	8.60%
Local Description		Fund 01	Fund 08 & 10	Fund 08		
<b>Award</b>						
1. Prior Year Restricted Ending Balance	113,866		13,253			
2. Current Year Award	530,951	78,000	1,902,781	146,993	14,232	70,273
3. Required Matching Funds/Other CFU						
<b>4. Total Available Award (1+2+3)</b>	<b>644,817</b>	<b>78,000</b>	<b>1,916,034</b>	<b>146,993</b>	<b>14,232</b>	<b>70,273</b>
<b>Revenues</b>						
5. Cash Received in Current Year	530,951	78,000	400,416	87,519		
6. Amounts Included in Line 5 for Prior Year Adjustments						
7.a. Accounts Receivable (2-5-6)	0	0	1,502,365	59,474	0	0
b. Non-Current Accounts Receivable						
c. Current Accounts Receivable (7a-7b)	0	0	1,502,365	59,474	0	0
8. Contributed Matching Funds						
<b>9. Total Available (5+7c+8)</b>	<b>530,951</b>	<b>78,000</b>	<b>1,902,781</b>	<b>146,993</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
10. Donor-Authorized Expenditures	536,484	78,000	1,895,993	146,993	14,232	70,273
11. Non-Donor Authorized Expenditures						
<b>12. Total Expenditures (10+11)</b>	<b>536,484</b>	<b>78,000</b>	<b>1,895,993</b>	<b>146,993</b>	<b>14,232</b>	<b>70,273</b>
Restricted Ending Balance						
<b>13. Current Year (4-10)</b>	<b>108,333</b>	<b>0</b>	<b>20,041</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Program Name	STRS On-Behalf Pension Contrib	CREEC-CA WASTE MGTBRD-IWM05037	Ongoing & Major Maintenance	Parent Funds	REC-PG&E-Trees	REC-Duke Energy	Baby Think About It	Mock Trial
Resource Code	7690	7813	8150	9010	9011	9016	9018	9028
Revenue Object	8590	8590	8980	8699	8699/8694	8699	8677	8699
Indirect Cost Rate		8.60%			8.60%		8.60%	0.00%
Local Description	Funds 01 & 12			Fund 12				
<b>Award</b>								
1. Prior Year Restricted Ending Balance		519	0	3,821	483		2,652	4,766
2. Current Year Award	336,340		379,073	5,857	1,003			8,305
3. Required Matching Funds/Other CFU								
<b>4. Total Available Award (1+2+3)</b>	<b>336,340</b>	<b>519</b>	<b>379,073</b>	<b>9,678</b>	<b>1,486</b>	<b>0</b>	<b>2,652</b>	<b>13,071</b>
<b>Revenues</b>								
5. Cash Received in Current Year			379,073	5,768	1,003			8,305
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (2-5-6)	336,340		0	89	0	0	0	0
b. Non-Current Accounts Receivable								
c. Current Accounts Receivable (7a-7b)	336,340		0	89	0	0	0	0
8. Contributed Matching Funds								
<b>9. Total Available (5+7c+8)</b>	<b>336,340</b>	<b>0</b>	<b>379,073</b>	<b>5,857</b>	<b>1,003</b>	<b>0</b>	<b>0</b>	<b>8,305</b>
<b>Expenditures</b>								
10. Donor-Authorized Expenditures	336,340	484	367,626	5,198	245		2,652	9,211
11. Non-Donor Authorized Expenditures								
<b>12. Total Expenditures (10+11)</b>	<b>336,340</b>	<b>484</b>	<b>367,626</b>	<b>5,198</b>	<b>245</b>	<b>0</b>	<b>2,652</b>	<b>9,211</b>
<b>Restricted Ending Balance</b>								
<b>13. Current Year (4-10)</b>	<b>0</b>	<b>35</b>	<b>11,447</b>	<b>4,480</b>	<b>1,241</b>	<b>0</b>	<b>0</b>	<b>3,860</b>

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Program Name	CHILDREN & FAMILIES - PROP 10	Mt. View	FIRST 5 PRESCHOOLS	QZAB REC	Children Services Network	MAA	SELPA MAA - MEDI-CAL ADMIN ACTIVITIES
Resource Code	9031	9042	9044	9047	9049	9052	9052
Revenue Object	8677/8699	8699	8677	8990	8699	8677	8677
Indirect Cost Rate	8.00%	8.60%	8.00%			8.60%	8.60%
Local Description	Fund 12		Fund 12			D2 9000	Fund 08
<b>Award</b>							
1. Prior Year Restricted Ending Balance	2,357	2,750	467	825,639	5,066		32,853
2. Current Year Award	178,902	69	190,062			240,181	16,608
3. Required Matching Funds/Other CFU							
<b>4. Total Available Award (1+2+3)</b>	<b>181,259</b>	<b>2,819</b>	<b>190,529</b>	<b>825,639</b>	<b>5,066</b>	<b>240,181</b>	<b>49,461</b>
<b>Revenues</b>							
5. Cash Received in Current Year	118,418	69	131,981				16,608
6. Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	60,484	0	58,081	0	0	240,181	0
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	60,484	0	58,081	0	0	240,181	0
8. Contributed Matching Funds							
<b>9. Total Available (5+7c+8)</b>	<b>178,902</b>	<b>69</b>	<b>190,062</b>	<b>0</b>	<b>0</b>	<b>240,181</b>	<b>16,608</b>
<b>Expenditures</b>							
10. Donor-Authorized Expenditures	169,198	2,819	190,529		1,069	3,692	16,480
11. Non-Donor Authorized Expenditures							
<b>12. Total Expenditures (10+11)</b>	<b>169,198</b>	<b>2,819</b>	<b>190,529</b>	<b>0</b>	<b>1,069</b>	<b>3,692</b>	<b>16,480</b>
<b>Restricted Ending Balance</b>							
<b>13. Current Year (4-10)</b>	<b>12,061</b>	<b>0</b>	<b>0</b>	<b>825,639</b>	<b>3,997</b>	<b>236,489</b>	<b>32,981</b>

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Program Name	REGIONAL SCH SUPP AND IMPROVMT	Restricted Donations	Asset Development- Community Conference	CA Preschool Instructional Network	EAP - EARLY ASSESSME NT PROGRAM	EARLY ASSESSME NT PG- EAP/CAL PL	P16 MATH/SCIE NCE INITIATIVE
Resource Code	9053	9069	9073	9076	9093	9095	9097
Revenue Object	8677	8694	8699/8990	8677	8677		8694
Indirect Cost Rate	8.60%		0.00%	8.60%			
Local Description		D2 9500					
<b>Award</b>							
1. Prior Year Restricted Ending Balance	6,139	22,430	8,423	62	101	35	181
2. Current Year Award	84,792						20
3. Required Matching Funds/Other CFU		(22,430)				(35)	
<b>4. Total Available Award (1+2+3)</b>	<b>90,931</b>	<b>0</b>	<b>8,423</b>	<b>62</b>	<b>101</b>	<b>0</b>	<b>201</b>
<b>Revenues</b>							
5. Cash Received in Current Year	0						20
6. Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	84,792	0	0	0	0	0	0
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	84,792	0	0	0	0	0	0
8. Contributed Matching Funds							
<b>9. Total Available (5+7c+8)</b>	<b>84,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>
<b>Expenditures</b>							
10. Donor-Authorized Expenditures	75,631	0	149	62	101	0	0
11. Non-Donor Authorized Expenditures							
<b>12. Total Expenditures (10+11)</b>	<b>75,631</b>	<b>0</b>	<b>149</b>	<b>62</b>	<b>101</b>	<b>0</b>	<b>0</b>
<b>Restricted Ending Balance</b>							
<b>13. Current Year (4-10)</b>	<b>15,300</b>	<b>0</b>	<b>8,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201</b>

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Program Name	EDUCATION FORECAST	CREEC-LA DEPT OF PUBLIC WORKS	CREEC- JIMINY CRICKET PROGRAM	PG&E - Fam Sci Nights STEM	Woods- Claeysens Fndtn Grant	So Cal Gas Co	AVID Conference	SELPA Storycorps SELPA Community Adv
Resource Code	9098	9100	9101	9110	9131	9134	9140	9260
Revenue Object	8694	8990	8990	8699	8699	8699	8694/8699	8677
Indirect Cost Rate		8.60%	8.60%	8.60%	8.60%	8.60%		
Local Description								Fund 08
Award								
1. Prior Year Restricted Ending Balance	25,040	3,468	8	3,615	19,306	14,811	16,961	296
2. Current Year Award	10,000			10,549				
3. Required Matching Funds/Other CFU							1,565	
<b>4. Total Available Award (1+2+3)</b>	<b>35,040</b>	<b>3,468</b>	<b>8</b>	<b>14,164</b>	<b>19,306</b>	<b>14,811</b>	<b>18,526</b>	<b>296</b>
<b>Revenues</b>								
5. Cash Received in Current Year	10,000	0	0	10,549	0	0	0	0
6. Amounts Included in Line 5 for Prior Year Adjustments								
7.a. Accounts Receivable (2-5-6)	0	0	0	0	0	0	0	0
b. Non-Current Accounts Receivable								
c. Current Accounts Receivable (7a-7b)	0	0	0	0	0	0	0	0
8. Contributed Matching Funds								
<b>9. Total Available (5+7c+8)</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,549</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>								
10. Donor-Authorized Expenditures	1,842	2,639	8	13,230	19,306	0	4,501	0
11. Non-Donor Authorized Expenditures								
<b>12. Total Expenditures (10+11)</b>	<b>1,842</b>	<b>2,639</b>	<b>8</b>	<b>13,230</b>	<b>19,306</b>	<b>0</b>	<b>4,501</b>	<b>0</b>
<b>Restricted Ending Balance</b>								
<b>13. Current Year (4-10)</b>	<b>33,198</b>	<b>829</b>	<b>0</b>	<b>934</b>	<b>0</b>	<b>14,811</b>	<b>14,025</b>	<b>296</b>

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	ECE WORKSHOP ACCOUNT	PREVENTION WORKSHOPS	PRINCIPALS FORUMS/D2	Youth Advocacy Workshop Acct	ACADEMIC COMPETITIONS	COUNTY MUSIC PROGRAM	WORKSHOP PORTFOLIO
Program Name	9401	9404	6021	9406	9407	9408	(6013)
Resource Code	8699	8699	8699	8699	8699	8699	8699
Indirect Cost Rate	8.60%	8.60%	8.60%	8.60%			
Local Description	D2 6007						
<b>Award</b>							
1. Prior Year Restricted Ending Balance	8,344	905	10,604	4,113	4,203	2,145	1,750
2. Current Year Award	7,563		23,600		250	8,557	
3. Required Matching Funds/Other CFU							(1,750)
<b>4. Total Available Award (1+2+3)</b>	<b>15,907</b>	<b>905</b>	<b>34,204</b>	<b>4,113</b>	<b>4,453</b>	<b>10,702</b>	<b>0</b>
<b>Revenues</b>							
5. Cash Received in Current Year	7,563	0	23,600	0	250	8,557	0
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (2-5-6)	0	0	0	0	0	0	0
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	0	0	0	0	0	0	0
8. Contributed Matching Funds							
<b>9. Total Available (5+7c+8)</b>	<b>7,563</b>	<b>0</b>	<b>23,600</b>	<b>0</b>	<b>250</b>	<b>8,557</b>	<b>0</b>
<b>Expenditures</b>							
10. Donor-Authorized Expenditures	7,880	884	25,431	441	1,000	10,702	0
11. Non-Donor Authorized Expenditures							
<b>12. Total Expenditures (10+11)</b>	<b>7,880</b>	<b>884</b>	<b>25,431</b>	<b>441</b>	<b>1,000</b>	<b>10,702</b>	<b>0</b>
<b>Restricted Ending Balance</b>							
<b>13. Current Year (4-10)</b>	<b>8,027</b>	<b>21</b>	<b>8,773</b>	<b>3,672</b>	<b>3,453</b>	<b>0</b>	<b>0</b>



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Program Name	Tehama COE Contract	Cal Teach Engl Lmr CTEL Wkshp	Raising a Reader	Early Learning for All	Mental Health Init Kern COE	Microsoft Voucher Prog K12	CREEC CONFERENCE
Resource Code	9410	9413 8699	9417 8699	9418 8699	9421 8699	9450 8699	9490 8699
Revenue Object				8.60%	8.60%		8.60%
Indirect Cost Rate							
Local Description							
Award							
1. Prior Year Restricted Ending Balance	452	9,305	28,530	257	(7)		4,193
2. Current Year Award		21,757	43,366	42,328	17,019	32,380	
3. Required Matching Funds/Other CFU	(452)						
<b>4. Total Available Award (1+2+3)</b>	<b>0</b>	<b>31,062</b>	<b>71,896</b>	<b>42,585</b>	<b>17,012</b>	<b>32,380</b>	<b>4,193</b>
Revenues							
5. Cash Received in Current Year	0	21,757	43,366	27,045	17,019	32,380	0
6. Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	0	0	0	15,283	0	0	0
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	0	0	0	15,283	0	0	0
8. Contributed Matching Funds							
<b>9. Total Available (5+7c+8)</b>	<b>0</b>	<b>21,757</b>	<b>43,366</b>	<b>42,328</b>	<b>17,019</b>	<b>32,380</b>	<b>0</b>
Expenditures							
10. Donor-Authorized Expenditures	0	14,429	52,723	41,055	17,012	32,380	0
11. Non-Donor Authorized Expenditures							
<b>12. Total Expenditures (10+11)</b>	<b>0</b>	<b>14,429</b>	<b>52,723</b>	<b>41,055</b>	<b>17,012</b>	<b>32,380</b>	<b>0</b>
Restricted Ending Balance							
<b>13. Current Year (4-10)</b>	<b>0</b>	<b>16,633</b>	<b>19,173</b>	<b>1,530</b>	<b>0</b>	<b>0</b>	<b>4,193</b>



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Program Name	CTAP	CTAP AB75	ETC-PEG	Facilities
Resource Code	9510	9511	9515	9694
Revenue Object	8677	8990	8990	8625
Indirect Cost Rate	8.60%	8.60%	0.00%	
Local Description				
<b>Award</b>				
1. Prior Year Restricted Ending Balance	97,099	7,636	6,072	401,131
2. Current Year Award	50,723		50,424	342,968
3. Required Matching Funds/Other CFU				
<b>4. Total Available Award (1+2+3)</b>	<b>147,822</b>	<b>7,636</b>	<b>56,496</b>	<b>744,099</b>
<b>Revenues</b>				
5. Cash Received in Current Year	50,723			342,968
6. Amounts Included in Line 5 for				
Prior Year Adjustments				
7. a. Accounts Receivable (2-5-6)	0	0	50,424	0
b. Non-Current Accounts Receivable				
c. Current Accounts Receivable	0	0	50,424	0
(7a-7b)				
8. Contributed Matching Funds				
<b>9. Total Available (5+7c+8)</b>	<b>50,723</b>	<b>0</b>	<b>50,424</b>	<b>342,968</b>
<b>Expenditures</b>				
10. Donor-Authorized Expenditures	72,049	1,638	15,164	492,733
11. Non-Donor Authorized Expenditures				
<b>12. Total Expenditures (10+11)</b>	<b>72,049</b>	<b>1,638</b>	<b>15,164</b>	<b>492,733</b>
<b>Restricted Ending Balance</b>				
<b>13. Current Year (4-10)</b>	<b>75,773</b>	<b>5,998</b>	<b>41,332</b>	<b>251,366</b>

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable	147,000.00		147,000.00		21,000.00	126,000.00	21,000.00
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	10,073,977.00		10,073,977.00		690,850.19	9,383,126.81	666,801.00
Compensated Absences Payable	273,679.00		273,679.00		6,644.00	267,035.00	
Governmental activities long-term liabilities	10,494,656.00	0.00	10,494,656.00	0.00	718,494.19	9,776,161.81	687,801.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2013-14 Actual</b>			<b>2014-15 Actual</b>		
(2013-14 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	18,121,806.57		18,121,806.57			19,183,829.52
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)			0.00			0.00
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	18,121,806.57	0.00	18,121,806.57			19,183,829.52
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	220.45		220.45			189.23
5. Other ADA (Preload/Line B4, PY column)	32,424.70		32,424.70			32,416.53
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2013-14</b>			<b>Adjustments to 2014-15</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2014-15 Annual Report</b>			<b>2015-16 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	189.23		189.23	164.20		164.20
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	189.23	0.00	189.23	164.20	0.00	164.20
<b>CURRENT YEAR OTHER ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			32,416.53			32,388.37
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2014-15 Actual</b>			<b>2015-16 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	136,425.80		136,425.80	134,776.00		134,776.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	17,937,481.79		17,937,481.79	17,858,829.00		17,858,829.00
5. Unsecured Roll Taxes (Object 8042)	432,763.78		432,763.78	426,216.00		426,216.00
6. Prior Years' Taxes (Object 8043)	(11,475.01)		(11,475.01)	(25,038.00)		(25,038.00)
7. Supplemental Taxes (Object 8044)	418,086.97		418,086.97	332,750.00		332,750.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	406,143.48		406,143.48	298,777.00		298,777.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	19,319,426.81	0.00	19,319,426.81	19,026,310.00	0.00	19,026,310.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	19,319,426.81	0.00	19,319,426.81	19,026,310.00	0.00	19,026,310.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			159,348.69			165,526.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			159,348.69			165,526.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	886,318.00		886,318.00	856,977.00		856,977.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	886,318.00	0.00	886,318.00	856,977.00	0.00	856,977.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	22,050,032.83		22,050,032.83	21,532,554.00		21,532,554.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	27,075.14		27,075.14	15,500.00		15,500.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2014-15 Actual</b>			<b>2015-16 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A10)			18,121,806.57			19,183,829.52
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.8584			0.8677
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			15,519,980.51			17,281,678.77
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			0.00			0.00
6. Inflation Adjustment			0.9977			1.0382
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9997			0.9991
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			0.00			0.00
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			15,519,980.51			17,281,678.77
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			19,319,426.81			19,026,310.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			0.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			23,751.40			13,705.77
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			19,343,178.21			19,040,015.77
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			0.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			19,343,178.21			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			159,348.69			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			19,183,829.52			

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>15. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D14d minus D9; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			3,663,849.01			
<b>16. Apply to Program and Other Services</b> a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	3,663,849.01		3,663,849.01			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			19,183,829.52			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			0.00			
<b>SUMMARY</b>						
<b>17. Adjusted Appropriations Limit</b> (Lines D16c plus D16d)			19,183,829.52			17,281,678.77
<b>18. Appropriations Subject to the Limit</b> (Line D14d)			19,183,829.52			

\* Please provide below an explanation for each entry in the adjustments column.

Melissa Abbey  
Gann Contact Person

805-782-7212  
Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 7200-7700, goals 0000 and 9000) 1,395,837.05
2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 13,225,293.91

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.55%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,570,076.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	442,275.80
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	39,610.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	184,062.01
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,236,024.05
9. Carry-Forward Adjustment (Part IV, Line F)	487,660.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,723,684.55

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,047,422.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,165,243.88
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,639,414.72
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	609,671.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	186,357.88
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	767,478.03
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	701,821.82
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	418,291.88
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,560,601.63
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	33,602.40
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,279,898.78
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	18,409,804.91

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

(Line A8 divided by Line B18) 12.15%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B18) 14.79%



**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,236,024.05</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>206,757.73</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.62%) times Part III, Line B18); zero if negative	<u>487,660.50</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.62%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.64%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>487,660.50</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>487,660.50</u>

Approved indirect cost rate: 10.62%  
 Highest rate used in any program: 8.64%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	584,696.73	48,797.29	8.35%
01	3025	141,786.25	12,193.75	8.60%
01	3185	31,411.18	2,700.70	8.60%
01	3310	42,327.00	3,640.00	8.60%
01	3315	34,127.99	2,935.01	8.60%
01	3320	34,127.99	2,935.01	8.60%
01	3385	57,230.00	4,922.00	8.60%
01	3395	13,812.15	1,187.85	8.60%
01	4035	10,380.13	892.73	8.60%
01	4203	11,808.14	291.20	2.47%
01	5630	63,391.88	5,451.12	8.60%
01	5640	422,947.69	36,373.36	8.60%
01	5810	112,908.01	9,710.74	8.60%
01	6500	5,035,125.67	419,198.26	8.33%
01	6510	493,999.82	42,484.23	8.60%
01	6512	80,953.63	254.36	0.31%
01	6520	135,813.43	11,180.00	8.23%
01	6680	31,640.62	2,721.38	8.60%
01	6690	1,516.01	130.99	8.64%
01	7090	13,105.00	1,127.00	8.60%
01	7135	36,810.74	3,129.26	8.50%
01	7366	107,574.09	9,250.91	8.60%
01	7405	64,708.31	5,564.69	8.60%
01	9010	487,590.62	22,920.35	4.70%
12	5025	34,114.34	2,728.66	8.00%
12	5320	18,749.54	1,500.53	8.00%
12	6052	1,920.24	153.76	8.01%
12	6105	761,205.99	60,896.13	8.00%
12	9010	339,011.55	25,913.62	7.64%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	97,768.53		19,850.66	117,619.19
2. State Lottery Revenue	8560	37,832.91		9,635.64	47,468.55
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		135,601.44	0.00	29,486.30	165,087.74
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	34,068.81		26,958.00	61,026.81
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	24,084.00			24,084.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		58,152.81	0.00	26,958.00	85,110.81
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	77,448.63	0.00	2,528.30	79,976.93
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,489,005.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,362,250.74
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	501,532.49
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	3,236,847.49
5. Interfund Transfers Out	All	9300	7600-7629	344,767.23
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	62,913.61
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,844,436.66
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,011,497.48
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,115,257.61

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		189.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		74,593.13
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	11,919,761.82	54,070.14
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	11,919,761.82	54,070.14
B. Required effort (Line A.2 times 90%)	10,727,785.64	48,663.13
C. Current year expenditures (Line I.E and Line II.B)	14,115,257.61	74,593.13
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	----- Teacher Full-Time Equivalents -----					----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)			
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	459,007.75	12,181.81	2,635.58	0.00	898,559.75	0.00			
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
<b>Instructional Goals Description</b>									
0001 Pre-Kindergarten									
1110 Regular Education, K-12									
3100 Alternative Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3500 County Community Schools	11.75	11.75	11.75		10.00				
3550 Community Day Schools									
3600 Juvenile Courts	2.25	2.25	2.25		2.00				
3700 Specialized Secondary Programs									
3800 Vocational Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Vocational Education									
4760 Bilingual									
4850 Migrant Education									
4900 Other Supplemental Education					1.00				
5000-5999 Special Education (allocated to 5001)	24.26	24.26	24.26		8.00				
6000 ROC/P									
<b>Other Goals Description</b>									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
8600 County Services to Districts									
<b>Other Funds Description</b>									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)	9.06	9.06	9.06		9.00				
-- Cafeteria (Funds 13 & 61)									
<b>C. Total Allocation Factors</b>	47.32	47.32	47.32	0.00	30.00	0.00	0.00		

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00
3100	Alternative Schools	6,745.13	0.00	6,745.13	1,023.63	7,768.76	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3500	County Community Schools	3,858,511.73	417,175.15	4,275,686.88	648,871.82	4,924,558.70	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	480,899.84	82,433.71	563,333.55	85,490.65	648,824.20	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	701,721.03	29,951.99	731,673.02	111,037.60	842,710.62	
5000-5999	Special Education	7,534,248.67	482,536.43	8,016,785.10	1,216,615.27	9,233,400.37	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	5,178.97	0.00	5,178.97	785.95	5,964.92	
7150	Nonagency - Other	57,734.64	0.00	57,734.64	8,761.72	66,496.36	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
8600	County Services to Districts	3,198,963.04	0.00	3,198,963.04	485,469.83	3,684,432.87	
<b>Other Costs</b>							
----	Food Services					90,291.86	
----	Enterprise					186,357.88	
----	Facilities Acquisition & Construction					340,668.29	
----	Other Outgo					3,947,280.56	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		360,287.62	360,287.62	248,912.23	609,199.85	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(98,949.40)	(98,949.40)	
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	<b>15,844,003.05</b>	<b>1,372,384.90</b>	<b>17,216,387.95</b>	<b>2,708,019.30</b>	<b>24,489,005.84</b>	



Unaudited Actuals  
2014-15  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	9,618.22	(16,512.03)	0.00	13,638.94	0.00	0.00	0.00			0.00	0.00	6,745.13
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	2,064,877.17	167,494.60	2,189.19	916,895.91	204,036.26	0.00	0.00			503,018.60	0.00	3,858,511.73
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	349,670.85	6,218.47	0.00	55,422.79	69,587.73	0.00	0.00			0.00	0.00	480,899.84
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	609,446.24			0.00	0.00	0.00
5000-5999	Special Education	3,654,185.16	1,053,554.60	1,029.68	516,608.89	1,944,973.71	0.00	0.00			92,274.79	0.00	701,791.03
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			350,294.23	33,602.40	7,534,248.67
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	5,178.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,178.97
7150	Nonagency - Other	0.00	57,509.14	0.00	0.00	0.00	0.00	225.50	0.00	0.00	0.00	0.00	57,734.64
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		1,507,079.60	412,092.68	0.00	103,737.16	0.00			1,176,053.60	0.00	0.00	3,198,963.04
<b>Total Direct Charged Costs</b>		6,058,351.40	2,775,344.38	415,311.55	1,507,745.50	2,322,334.86	0.00	609,671.74	0.00	1,176,053.60	945,587.62	33,602.40	15,844,003.05

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	117,655.23	299,519.92	0.00	417,175.15
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	22,529.73	59,903.98	0.00	82,433.71
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	29,951.99	0.00	29,951.99
5000-5999	Special Education (allocated to 5001)	242,920.50	239,615.93	0.00	482,536.43
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	90,719.69	269,567.93	0.00	360,287.62
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		473,825.15	898,559.75	0.00	1,372,384.90

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	703,752.76
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	39,610.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,570,076.24
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	493,529.70
5	Total Central Administration Costs in County School Service and Charter Schools Funds	2,806,968.70
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	15,844,003.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,372,384.90
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	17,216,387.95
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,279,898.78
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,279,898.78
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		18,496,286.73
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		15.18%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	90,291.86				90,291.86
Enterprise (Objects 1000-5999, 6400, and 6500)		186,357.88			186,357.88
Facilities Acquisition & Construction (Objects 1000-6500)			340,668.29		340,668.29
Other Outgo (Objects 1000-7999)				3,947,280.56	3,947,280.56
<b>Total Other Costs</b>	<b>90,291.86</b>	<b>186,357.88</b>	<b>340,668.29</b>	<b>3,947,280.56</b>	<b>4,564,598.59</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	144,536.52	121,442.52	144,278.76	310,508.85	98,527.63	1,277,951.79	539,063.65	135,277.81	2,771,587.53
2000-2999	Classified Salaries	523,814.05	124,188.04	0.00	92,079.11	49,706.20	812,043.40	27,007.18	0.00	1,628,837.98
3000-3999	Employee Benefits	237,890.05	87,643.59	49,627.76	142,585.36	54,259.54	937,516.10	192,363.95	28,561.78	1,730,448.13
4000-4999	Books and Supplies	46,549.74	33,505.02	0.00	5,273.90	0.00	187,077.41	10,354.22	1,089.35	283,849.64
5000-5999	Services and Other Operating Expenditures	1,040,905.42	70,656.90	8,832.97	33,928.11	163.92	128,712.71	2,011.78	61,244.54	1,346,456.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,929.25	0.00	0.00	10,929.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	1,993,695.78	437,436.07	202,739.49	584,375.33	202,657.29	3,354,230.66	770,800.78	226,173.48	7,772,108.88
7310	Transfers of Indirect Costs	387,635.19	48,396.75	0.00	47,406.23	5,870.02	0.00	4,993.22	0.00	494,301.41
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	482,536.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	482,536.41
	<b>Total Indirect Costs and PCR Allocations</b>	870,171.60	48,396.75	0.00	47,406.23	5,870.02	0.00	4,993.22	0.00	976,837.82
	<b>TOTAL COSTS</b>	2,863,867.38	485,832.82	202,739.49	631,781.56	208,527.31	3,354,230.66	775,794.00	226,173.48	8,748,946.70
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	3,718.92	0.00	0.00	9,526.30	29,725.92	131,716.66	31,514.09	40,710.11	246,912.00
2000-2999	Classified Salaries	151,981.87	0.00	0.00	0.00	20,343.84	41,776.00	1,207.78	0.00	215,309.49
3000-3999	Employee Benefits	55,618.89	0.00	0.00	1,739.39	18,022.30	60,215.10	9,899.57	8,886.12	154,381.37
4000-4999	Books and Supplies	19.95	3,438.37	0.00	0.00	0.00	27,186.73	0.00	0.00	30,645.05
5000-5999	Services and Other Operating Expenditures	410,390.79	343.00	173.63	0.00	163.92	34,458.41	95.52	38,195.00	483,820.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	621,730.42	3,781.37	173.63	11,265.69	68,255.98	295,352.90	42,716.96	87,791.23	1,131,068.18
7310	Transfers of Indirect Costs	4,827.85	0.00	0.00	0.00	5,870.02	0.00	0.00	0.00	10,697.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Indirect Costs</b>	4,827.85	0.00	0.00	0.00	5,870.02	0.00	0.00	0.00	10,697.87
	<b>TOTAL BEFORE OBJECT 8980</b>	626,558.27	3,781.37	173.63	11,265.69	74,126.00	295,352.90	42,716.96	87,791.23	1,141,765.74
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.31
	<b>TOTAL COSTS</b>									1,141,765.74

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	140,817.60	121,442.52	144,278.76	300,982.55	68,801.71	1,146,235.13	507,549.56	94,567.70	2,524,675.53
2000-2999	Classified Salaries	371,832.18	124,188.04	0.00	92,079.11	29,362.36	770,267.40	25,799.40	0.00	1,413,528.49
3000-3999	Employee Benefits	182,271.16	87,643.59	49,627.76	140,845.97	36,237.24	877,301.00	182,464.38	19,675.66	1,576,066.76
4000-4999	Books and Supplies	46,529.79	30,066.65	0.00	5,273.90	0.00	159,890.68	10,354.22	1,089.35	253,204.59
5000-5999	Services and Other Operating Expenditures	630,514.63	70,313.90	8,659.34	33,928.11	0.00	94,254.30	1,916.26	23,049.54	862,636.08
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,929.25	0.00	0.00	10,929.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	1,371,965.36	433,654.70	202,565.86	573,109.64	134,401.31	3,058,877.76	728,083.82	138,382.25	6,641,040.70
7350	Transfers of Indirect Costs - Interfund	382,807.34	48,396.75	0.00	47,406.23	0.00	0.00	4,993.22	0.00	483,603.54
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Indirect Costs and PCR Allocations</b>										
		482,536.41								482,536.41
<b>TOTAL BEFORE OBJECT 8980</b>		865,343.75	48,396.75	202,565.86	620,515.87	134,401.31	3,058,877.76	733,077.04	138,382.25	7,607,180.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	2,237,309.11	482,051.45	202,565.86	47,406.23	0.00	0.00	4,993.22	0.00	2,967,325.95
<b>TOTAL COSTS</b>										
		6,184.80	1,200.00	10,440.48	0.00	0.00	0.00	42,961.89	41,388.24	102,155.41
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	6,439.60	500.00	0.00	0.00	0.00	0.00	0.00	0.00	6,939.60
2000-2999	Classified Salaries	4,188.98	154.57	2,753.26	0.00	0.00	0.00	11,895.15	8,961.65	27,953.61
3000-3999	Employee Benefits	13,958.73	0.00	0.00	1,940.82	0.00	5,590.21	0.00	0.00	21,489.76
4000-4999	Books and Supplies	12,860.00	70.00	56.16	50.00	0.00	129.00	0.00	0.00	13,165.16
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Costs</b>										
		43,632.11	1,924.57	13,249.90	1,990.82	0.00	5,719.21	54,857.04	50,329.89	171,703.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Indirect Costs</b>										
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BEFORE OBJECT 8980</b>		43,632.11	1,924.57	13,249.90	1,990.82	0.00	5,719.21	54,857.04	50,329.89	171,703.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COSTS</b>										
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31
										7,607,180.96

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

<b>2013-14 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	8,999,465.12	442,889.49
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	8,999,465.12	442,889.49
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	257.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
_____		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	257.00	



<b>2013-14 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	8,999,465.12	442,889.49
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	8,999,465.12	442,889.49
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	257.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	257.00	

**SELPA:** San Luis Obispo County (AJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Expenditures by LEA (LE-CY) and the 2013-14 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.**

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

SELPA: San Luis Obispo County (AJ)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	_____	0.00 (b)

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____	0.00 (f)

SELPA: San Luis Obispo County (AJ)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures FY 2014-15 (LE-CY Worksheet)</b>	<b>Actual Expenditures FY 2013-14 (LE-PY Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	8,748,946.70		
2. Less: Expenditures paid from federal sources	1,141,765.74		
3. Expenditures paid from state and local sources	7,607,180.96	8,999,465.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,607,180.96	8,999,465.12	(1,392,284.16)
4. Special education unduplicated pupil count	188	257	
5. Per capita state and local expenditures (A3/A4)	40,463.73	35,017.37	5,446.36

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: San Luis Obispo County (AJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	FY 2014-15	FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	390,554.29	442,889.49	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	390,554.29	442,889.49	(52,335.20)
b. Per capita local expenditures (B1a/A4)	2,077.42	1,723.31	354.11

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Melissa Abbey  
 Contact Name

805-782-7212  
 Telephone Number

Director of Fiscal Services  
 Title

mabbey@slococoe.org  
 E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	153,223.00	122,589.00	154,992.00	329,281.00	103,647.00	1,276,031.00	695,230.00	144,788.00	2,979,781.00
2000-2999	Classified Salaries	513,557.00	131,848.00	0.00	83,787.00	52,113.00	819,048.00	0.00	0.00	1,600,353.00
3000-3999	Employee Benefits	228,136.00	88,527.00	46,007.00	135,810.00	46,286.00	953,748.00	191,933.00	41,457.00	1,731,904.00
4000-4999	Books and Supplies	61,300.00	26,902.00	0.00	6,287.00	75,469.00	9,000.00	9,000.00	5,673.00	184,631.00
5000-5999	Services and Other Operating Expenditures	1,051,536.00	72,268.00	11,276.00	29,763.00	184.00	78,528.00	96.00	56,387.00	1,300,038.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	20,950.00	0.00	0.00	20,950.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	2,007,752.00	442,134.00	212,275.00	584,928.00	202,230.00	3,223,774.00	896,259.00	248,305.00	7,817,657.00
7310	Transfers of Indirect Costs	427,070.00	60,392.00	0.00	48,231.00	6,252.00	0.00	0.00	0.00	541,945.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	427,070.00	60,392.00	0.00	48,231.00	6,252.00	0.00	0.00	0.00	541,945.00
	TOTAL COSTS	2,434,822.00	502,526.00	212,275.00	633,159.00	208,482.00	3,223,774.00	896,259.00	248,305.00	8,359,602.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	149,432.00	122,589.00	154,992.00	318,893.00	71,635.00	1,203,940.00	660,108.00	100,528.00	2,782,117.00
2000-2999	Classified Salaries	379,653.00	131,848.00	0.00	83,787.00	31,265.00	776,974.00	0.00	0.00	1,403,527.00
3000-3999	Employee Benefits	173,241.00	88,527.00	46,007.00	133,696.00	26,626.00	902,098.00	184,824.00	30,499.00	1,585,518.00
4000-4999	Books and Supplies	60,600.00	24,635.00	0.00	6,287.00	0.00	75,469.00	9,000.00	5,673.00	181,664.00
5000-5999	Services and Other Operating Expenditures	658,836.00	70,768.00	11,276.00	29,763.00	0.00	68,600.00	0.00	18,192.00	857,435.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	20,950.00	0.00	0.00	20,950.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	1,421,762.00	438,367.00	212,275.00	572,426.00	129,526.00	3,048,031.00	853,932.00	154,892.00	6,831,211.00
7310	Transfers of Indirect Costs	422,140.00	60,392.00	0.00	48,231.00	0.00	0.00	0.00	0.00	530,763.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	422,140.00	60,392.00	0.00	48,231.00	0.00	0.00	0.00	0.00	530,763.00
	TOTAL BEFORE OBJECT 8980	1,843,902.00	498,759.00	212,275.00	620,657.00	129,526.00	3,048,031.00	853,932.00	154,892.00	7,361,974.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,361,974.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	9,555.00	0.00	10,858.00	0.00	0.00	0.00	33,665.00	44,260.00	98,338.00
2000-2999	Classified Salaries	6,461.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,461.00
3000-3999	Employee Benefits	5,159.00	0.00	3,327.00	0.00	0.00	0.00	14,408.00	10,958.00	33,852.00
4000-4999	Books and Supplies	0.00	0.00	0.00	2,587.00	0.00	5,850.00	0.00	0.00	8,437.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	60.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	21,175.00	0.00	14,245.00	2,587.00	0.00	5,850.00	48,073.00	55,218.00	147,148.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	21,175.00	0.00	14,245.00	2,587.00	0.00	5,850.00	48,073.00	55,218.00	147,148.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
<b>TOTAL COSTS</b>										
										264,747.00
										411,895.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	144,536.52	121,442.52	144,278.76	310,508.85	98,527.63	1,277,951.79	539,063.65	135,277.81	2,771,587.53
2000-2999	Classified Salaries	523,814.05	124,188.04	0.00	92,079.11	49,706.20	812,043.40	27,007.18	0.00	1,628,837.98
3000-3999	Employee Benefits	237,890.05	87,643.59	49,627.76	142,585.36	54,259.54	937,516.10	192,363.95	28,561.78	1,730,448.13
4000-4999	Books and Supplies	46,549.74	33,505.02	0.00	5,273.90	187,077.41	10,354.22	10,354.22	1,089.35	283,849.64
5000-5999	Services and Other Operating Expenditures	1,040,905.42	70,656.90	8,832.97	33,928.11	163.92	128,712.71	2,011.78	61,244.54	1,346,456.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,929.25	0.00	0.00	10,929.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	<b>1,993,695.78</b>	<b>437,436.07</b>	<b>202,739.49</b>	<b>584,375.33</b>	<b>202,657.29</b>	<b>3,354,230.66</b>	<b>770,800.78</b>	<b>226,173.48</b>	<b>7,772,108.88</b>
7310	Transfers of Indirect Costs	387,635.19	48,396.75	0.00	47,406.23	5,870.02	0.00	4,993.22	0.00	494,301.41
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	482,536.41								482,536.41
	<b>Total Indirect Costs</b>	<b>387,635.19</b>	<b>48,396.75</b>	<b>0.00</b>	<b>47,406.23</b>	<b>5,870.02</b>	<b>0.00</b>	<b>4,993.22</b>	<b>0.00</b>	<b>494,301.41</b>
	<b>TOTAL COSTS</b>	<b>2,381,330.97</b>	<b>485,832.82</b>	<b>202,739.49</b>	<b>631,781.56</b>	<b>208,527.31</b>	<b>3,354,230.66</b>	<b>775,794.00</b>	<b>226,173.48</b>	<b>8,266,410.29</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	3,718.92	0.00	0.00	9,526.30	29,725.92	131,716.66	31,514.09	40,710.11	246,912.00
2000-2999	Classified Salaries	151,981.87	0.00	0.00	0.00	20,343.84	41,776.00	1,207.78	0.00	215,309.49
3000-3999	Employee Benefits	55,618.89	0.00	0.00	1,739.39	18,022.30	60,215.10	9,899.57	8,886.12	154,381.37
4000-4999	Books and Supplies	19.95	3,438.37	0.00	0.00	0.00	27,186.73	0.00	0.00	30,645.05
5000-5999	Services and Other Operating Expenditures	410,390.79	343.00	173.63	0.00	163.92	34,458.41	95.52	38,195.00	483,820.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	<b>621,730.42</b>	<b>3,781.37</b>	<b>173.63</b>	<b>11,265.69</b>	<b>68,255.98</b>	<b>295,352.90</b>	<b>42,716.96</b>	<b>87,791.23</b>	<b>1,131,068.18</b>
7310	Transfers of Indirect Costs	4,827.85	0.00	0.00	0.00	5,870.02	0.00	0.00	0.00	10,697.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Indirect Costs</b>	<b>4,827.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,870.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,697.87</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>626,558.27</b>	<b>3,781.37</b>	<b>173.63</b>	<b>11,265.69</b>	<b>74,126.00</b>	<b>295,352.90</b>	<b>42,716.96</b>	<b>87,791.23</b>	<b>1,141,765.74</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.31
	<b>TOTAL COSTS</b>									<b>1,141,765.74</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	140,817.60	121,442.52	144,278.76	300,982.55	68,801.71	1,146,235.13	507,549.56	94,567.70	2,524,675.53
2000-2999	Classified Salaries	371,832.18	124,188.04	0.00	92,079.11	29,362.36	770,267.40	25,799.40	0.00	1,413,528.49
3000-3999	Employee Benefits	182,271.16	87,643.59	49,627.76	140,845.97	36,237.24	877,301.00	182,464.38	19,675.66	1,576,066.76
4000-4999	Books and Supplies	46,529.79	30,066.65	0.00	5,273.90	0.00	159,890.68	10,354.22	1,089.35	253,204.59
5000-5999	Services and Other Operating Expenditures	630,514.63	70,313.90	8,659.34	33,928.11	0.00	94,254.30	1,916.26	23,049.54	862,636.08
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,929.25	0.00	0.00	10,929.25
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	<b>1,371,965.36</b>	<b>433,654.70</b>	<b>202,565.86</b>	<b>573,109.64</b>	<b>134,401.31</b>	<b>3,058,877.76</b>	<b>728,083.82</b>	<b>138,382.25</b>	<b>6,641,040.70</b>
7310	Transfers of Indirect Costs	382,807.34	48,396.75	0.00	47,406.23	0.00	0.00	4,993.22	0.00	483,603.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	482,536.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	482,536.41
	<b>Total Indirect Costs</b>	<b>382,807.34</b>	<b>48,396.75</b>	<b>0.00</b>	<b>47,406.23</b>	<b>0.00</b>	<b>0.00</b>	<b>4,993.22</b>	<b>0.00</b>	<b>483,603.54</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,754,772.70</b>	<b>482,051.45</b>	<b>202,565.86</b>	<b>620,515.87</b>	<b>134,401.31</b>	<b>3,058,877.76</b>	<b>733,077.04</b>	<b>138,382.25</b>	<b>7,124,644.24</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.31
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	6,184.80	1,200.00	10,440.48	0.00	0.00	0.00	42,961.89	41,368.24	102,155.41
2000-2999	Classified Salaries	6,439.60	500.00	0.00	0.00	0.00	0.00	0.00	0.00	6,939.60
3000-3999	Employee Benefits	4,188.98	154.57	2,753.26	0.00	0.00	0.00	11,895.15	8,961.65	27,953.61
4000-4999	Books and Supplies	13,958.73	0.00	0.00	1,940.82	0.00	5,590.21	0.00	0.00	21,489.76
5000-5999	Services and Other Operating Expenditures	12,860.00	70.00	56.16	50.00	0.00	129.00	0.00	0.00	13,165.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	<b>43,632.11</b>	<b>1,924.57</b>	<b>13,249.90</b>	<b>1,990.82</b>	<b>0.00</b>	<b>5,719.21</b>	<b>54,857.04</b>	<b>50,329.89</b>	<b>171,703.54</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>43,632.11</b>	<b>1,924.57</b>	<b>13,249.90</b>	<b>1,990.82</b>	<b>0.00</b>	<b>5,719.21</b>	<b>54,857.04</b>	<b>50,329.89</b>	<b>171,703.54</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.31
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.31
<b>TOTAL COSTS</b>										
	<b>TOTAL COSTS</b>	<b>43,632.11</b>	<b>1,924.57</b>	<b>13,249.90</b>	<b>1,990.82</b>	<b>0.00</b>	<b>5,719.21</b>	<b>54,857.04</b>	<b>50,329.89</b>	<b>171,703.54</b>
	<b>TOTAL COSTS</b>	<b>43,632.11</b>	<b>1,924.57</b>	<b>13,249.90</b>	<b>1,990.82</b>	<b>0.00</b>	<b>5,719.21</b>	<b>54,857.04</b>	<b>50,329.89</b>	<b>171,703.54</b>
	<b>TOTAL COSTS</b>	<b>43,632.11</b>	<b>1,924.57</b>	<b>13,249.90</b>	<b>1,990.82</b>	<b>0.00</b>	<b>5,719.21</b>	<b>54,857.04</b>	<b>50,329.89</b>	<b>171,703.54</b>
	<b>TOTAL COSTS</b>	<b>43,632.11</b>	<b>1,924.57</b>	<b>13,249.90</b>	<b>1,990.82</b>	<b>0.00</b>	<b>5,719.21</b>	<b>54,857.04</b>	<b>50,329.89</b>	<b>171,703.54</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SELPA:** San Luis Obispo County (AJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2015-16 Budget by LEA (LB-B) and the 2014-15 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2015-16 MOE requirement.**

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** San Luis Obispo County (AJ)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	_____	0.00 (b)

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____	0.00 (f)

**SELPA:** San Luis Obispo County (AJ)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	8,359,602.00		
2. Less: Expenditures paid from federal sources	997,628.00		
3. Expenditures paid from state and local sources	7,361,974.00	7,124,644.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,361,974.00	7,124,644.55	237,329.45
4. Special education unduplicated pupil count	188	188	
5. Per capita state and local expenditures (A3/A4)	39,159.44	37,897.05	1,262.39

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

**SELPA:** San Luis Obispo County (AJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget FY 2015-16</b>	<b>Actual FY 2014-15</b>	<b>Difference</b>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	411,895.00	390,554.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>411,895.00</u>	<u>390,554.29</u>	<u>21,340.71</u>
b. Per capita local expenditures (B1a/A4)	<u>2,190.93</u>	<u>2,077.42</u>	<u>113.51</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

**After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.**

Melissa Abbey  
 Contact Name

805-782-7212  
 Telephone Number

Director of Fiscal Services  
 Title

mabbey@slocoe.org  
 E-mail Address

Unaudited Actuals  
2014-15 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,307.53)	0.00	(98,949.40)				
Other Sources/Uses Detail					27,183.09	344,767.23		
Fund Reconciliation							106,241.98	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,307.53	0.00	98,949.40	0.00				
Other Sources/Uses Detail					284,767.23	0.00		
Fund Reconciliation							0.00	106,241.98
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	(3.31)		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,641.58		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	11,246.91		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	10,923.35		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	3,374.56		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



Unaudited Actuals  
2014-15 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
65 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>2,307.53</b>	<b>(2,307.53)</b>	<b>98,949.40</b>	<b>(98,949.40)</b>	<b>371,950.32</b>	<b>371,950.32</b>	<b>106,241.98</b>	<b>106,241.98</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,457,148.00	6,471,020.00	0.2%
3) Other State Revenue		8300-8599	8,552,316.00	8,565,427.00	0.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,009,464.00	15,036,447.00	0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,892,458.09	15,036,447.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,892,458.09	15,036,447.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			117,005.91	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			117,005.91	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,115.32	215,121.23	119.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,115.32	215,121.23	119.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,115.32	215,121.23	119.3%
2) Ending Balance, June 30 (E + F1e)			215,121.23	215,121.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			215,125.05	215,125.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			(3.82)	(3.82)	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,314,423.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,022,033.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,336,456.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,121,335.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,121,335.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			215,121.23		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	6,457,148.00	6,471,020.00	0.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,457,148.00</b>	<b>6,471,020.00</b>	<b>0.2%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	6,359,358.00	6,944,511.00	9.2%
Prior Years	6500	8319	690,593.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,502,365.00	1,620,916.00	7.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,552,316.00</b>	<b>8,565,427.00</b>	<b>0.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>15,009,464.00</b>	<b>15,036,447.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,913,549.82	8,055,383.00	1.8%
To County Offices		7212	45,967.00	36,553.00	-20.5%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	6,932,941.27	6,944,511.00	0.2%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>14,892,458.09</b>	<b>15,036,447.00</b>	<b>1.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,892,458.09</b>	<b>15,036,447.00</b>	<b>1.0%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,457,148.00	6,471,020.00	0.2%
3) Other State Revenue		8300-8599	8,552,316.00	8,565,427.00	0.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,009,464.00	15,036,447.00	0.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,892,458.09	15,036,447.00	1.0%
10) TOTAL, EXPENDITURES			14,892,458.09	15,036,447.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			117,005.91	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			117,005.91	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,115.32	215,121.23	119.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,115.32	215,121.23	119.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,115.32	215,121.23	119.3%
2) Ending Balance, June 30 (E + F1e)			215,121.23	215,121.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			215,125.05	215,125.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3.82)	(3.82)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
6500	Special Education	215,125.05	215,125.05
Total, Restricted Balance		215,125.05	215,125.05

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	74,108.82	54,065.00	-27.0%
3) Other State Revenue		8300-8599	644,370.81	655,071.00	1.7%
4) Other Local Revenue		8600-8799	392,354.53	378,649.00	-3.5%
5) TOTAL, REVENUES			1,110,834.16	1,087,785.00	-2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	445,455.37	440,119.00	-1.2%
2) Classified Salaries		2000-2999	377,333.06	331,542.00	-12.1%
3) Employee Benefits		3000-3999	374,149.40	355,826.00	-4.9%
4) Books and Supplies		4000-4999	52,886.63	48,415.00	-8.5%
5) Services and Other Operating Expenditures		5000-5999	30,074.32	25,076.00	-16.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,949.40	95,828.00	-3.2%
9) TOTAL, EXPENDITURES			1,378,848.18	1,296,806.00	-6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(268,014.02)	(209,021.00)	-22.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,767.23	224,154.00	-21.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			284,767.23	224,154.00	-21.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,753.21	15,133.00	-9.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,995.18	36,748.39	83.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,995.18	36,748.39	83.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,995.18	36,748.39	83.8%
2) Ending Balance, June 30 (E + F1e)			36,748.39	51,881.39	41.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	36,748.39	51,881.39	41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,179.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	150,922.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			157,101.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,111.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	106,241.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			120,353.46		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			36,748.39		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	37,265.82	22,290.00	-40.2%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	36,843.00	31,775.00	-13.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>74,108.82</b>	<b>54,065.00</b>	<b>-27.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,191.62	9,819.00	207.6%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	614,546.00	642,752.00	4.6%
All Other State Revenue	All Other	8590	26,633.19	2,500.00	-90.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>644,370.81</b>	<b>655,071.00</b>	<b>1.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	905.42	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	356,033.93	363,649.00	2.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,415.18	15,000.00	-57.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>392,354.53</b>	<b>378,649.00</b>	<b>-3.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,110,834.16</b>	<b>1,087,785.00</b>	<b>-2.1%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	340,723.33	332,110.00	-2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,732.04	108,009.00	3.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>445,455.37</b>	<b>440,119.00</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	244,910.90	188,817.00	-22.9%
Classified Support Salaries		2200	83,422.98	86,265.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	48,999.18	56,460.00	15.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>377,333.06</b>	<b>331,542.00</b>	<b>-12.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	53,644.15	46,946.00	-12.5%
PERS		3201-3202	49,031.01	40,451.00	-17.5%
OASDI/Medicare/Alternative		3301-3302	11,102.07	10,998.00	-0.9%
Health and Welfare Benefits		3401-3402	172,881.75	167,169.00	-3.3%
Unemployment Insurance		3501-3502	367.49	381.00	3.7%
Workers' Compensation		3601-3602	30,172.41	34,667.00	14.9%
OPEB, Allocated		3701-3702	56,950.52	55,214.00	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>374,149.40</b>	<b>355,826.00</b>	<b>-4.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,699.80	20,415.00	-33.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	22,186.83	28,000.00	26.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>52,886.63</b>	<b>48,415.00</b>	<b>-8.5%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,371.05	11,340.00	78.0%
Dues and Memberships		5300	75.00	100.00	33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,603.07	500.00	-96.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,971.58	2,700.00	36.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,307.53	2,500.00	8.3%
Professional/Consulting Services and Operating Expenditures		5800	3,649.60	5,400.00	48.0%
Communications		5900	3,096.49	2,536.00	-18.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,074.32</b>	<b>25,076.00</b>	<b>-16.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	98,949.40	95,828.00	-3.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>98,949.40</b>	<b>95,828.00</b>	<b>-3.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,378,848.18</b>	<b>1,296,806.00</b>	<b>-6.0%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	284,767.23	224,154.00	-21.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>284,767.23</b>	<b>224,154.00</b>	<b>-21.3%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>284,767.23</b>	<b>224,154.00</b>	<b>-21.3%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	74,108.82	54,065.00	-27.0%
3) Other State Revenue		8300-8599	644,370.81	655,071.00	1.7%
4) Other Local Revenue		8600-8799	392,354.53	378,649.00	-3.5%
5) TOTAL, REVENUES			1,110,834.16	1,087,785.00	-2.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		22,186.83	28,000.00	26.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,114,040.43	1,037,243.00	-6.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		98,949.40	95,828.00	-3.2%
8) Plant Services	8000-8999		143,671.52	135,735.00	-5.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,378,848.18	1,296,806.00	-6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(268,014.02)	(209,021.00)	-22.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,767.23	224,154.00	-21.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			284,767.23	224,154.00	-21.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,753.21	15,133.00	-9.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,995.18	36,748.39	83.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,995.18	36,748.39	83.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,995.18	36,748.39	83.8%
2) Ending Balance, June 30 (E + F1e)			36,748.39	51,881.39	41.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			36,748.39	51,881.39	41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	20,207.37	20,207.37
9010	Other Restricted Local	16,541.02	31,674.02
<b>Total, Restricted Balance</b>		<b>36,748.39</b>	<b>51,881.39</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3.31)	0.00	-100.0%
5) TOTAL, REVENUES			(3.31)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(3.31)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	(3.31)	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3.31	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.31	3.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.31	3.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.31	3.31	0.0%
2) Ending Balance, June 30 (E + F1e)			3.31	3.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3.31	3.31	0.0%
Deferred Maintenance Projects	0000	9780	3.31		
Deferred Maintenance Projects	0000	9780		3.31	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			3.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3.31		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	(3.31)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(3.31)	0.00	-100.0%
<b>TOTAL, REVENUES</b>			(3.31)	0.00	-100.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	(3.31)	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			(3.31)	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			3.31	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3.31)	0.00	-100.0%
5) TOTAL, REVENUES			(3.31)	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3.31)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	(3.31)	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3.31	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.31	3.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.31	3.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.31	3.31	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3.31	3.31	0.0%
Deferred Maintenance Projects	0000	9780	3.31		
Deferred Maintenance Projects	0000	9780		3.31	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Unaudited Actuals</u>	<u>2015-16 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,941.20	10,141.00	-7.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,941.20	10,141.00	-7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,299.62	8,620.00	-7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,299.62	8,620.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			1,641.58	1,521.00	-7.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,641.58	1,521.00	-7.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,641.58)	(1,521.00)	-7.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	1,641.58	1,521.00	-7.3%
Pass-Through Revenues from Federal Sources		8287	9,299.62	8,620.00	-7.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,941.20</b>	<b>10,141.00</b>	<b>-7.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,941.20</b>	<b>10,141.00</b>	<b>-7.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	9,299.62	8,620.00	-7.3%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>9,299.62</b>	<b>8,620.00</b>	<b>-7.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,299.62</b>	<b>8,620.00</b>	<b>-7.3%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,641.58	1,521.00	-7.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,641.58</b>	<b>1,521.00</b>	<b>-7.3%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,941.20	10,141.00	-7.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,941.20	10,141.00	-7.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,299.62	8,620.00	-7.3%
10) TOTAL, EXPENDITURES			9,299.62	8,620.00	-7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,641.58	1,521.00	-7.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,641.58	1,521.00	-7.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,641.58)	(1,521.00)	-7.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,563.91	1,200.00	-53.2%
5) TOTAL, REVENUES			2,563.91	1,200.00	-53.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,563.91	1,200.00	-53.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,246.91	29,200.00	159.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,246.91)	(29,200.00)	159.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,683.00)	(28,000.00)	222.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	542,470.59	533,787.59	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,470.59	533,787.59	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,470.59	533,787.59	-1.6%
2) Ending Balance, June 30 (E + F1e)			533,787.59	505,787.59	-5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	338,787.59	310,787.59	-8.3%
Health and Welfare Cap	0000	9780	165,576.42		
DP Banking	0000	9780	173,211.17		
Health and Welfare Cap	0000	9780		165,576.42	
DP Banking	0000	9780		145,211.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	195,000.00	195,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	533,787.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			533,787.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			533,787.59		



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,563.91	1,200.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>2,563.91</b>	<b>1,200.00</b>	<b>-53.2%</b>
<b>TOTAL REVENUES</b>			<b>2,563.91</b>	<b>1,200.00</b>	<b>-53.2%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,246.91	29,200.00	159.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>11,246.91</b>	<b>29,200.00</b>	<b>159.6%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>(11,246.91)</b>	<b>(29,200.00)</b>	<b>159.6%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,563.91	1,200.00	-53.2%
5) TOTAL, REVENUES			2,563.91	1,200.00	-53.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,563.91	1,200.00	-53.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,246.91	29,200.00	159.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,246.91)	(29,200.00)	159.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,683.00)	(28,000.00)	222.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	542,470.59	533,787.59	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,470.59	533,787.59	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,470.59	533,787.59	-1.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	338,787.59	310,787.59	-8.3%
Health and Welfare Cap	0000	9780	165,576.42		
DP Banking	0000	9780	173,211.17		
Health and Welfare Cap	0000	9780		165,576.42	
DP Banking	0000	9780		145,211.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	195,000.00	195,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,923.35	7,000.00	-35.9%
5) TOTAL, REVENUES			10,923.35	7,000.00	-35.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,923.35	7,000.00	-35.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,923.35	7,000.00	-35.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,923.35)	(7,000.00)	-35.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,323,631.86	2,323,631.86	0.0%
Postemployment Benefits	0000	9780	2,323,631.86		
Postemployment Benefits	0000	9780		2,323,631.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,311,156.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,323,631.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,323,631.86		



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	10,923.35	7,000.00	-35.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,923.35	7,000.00	-35.9%
<b>TOTAL, REVENUES</b>			10,923.35	7,000.00	-35.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,923.35	7,000.00	-35.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>10,923.35</b>	<b>7,000.00</b>	<b>-35.9%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>(10,923.35)</b>	<b>(7,000.00)</b>	<b>-35.9%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,923.35	7,000.00	-35.9%
<b>5) TOTAL, REVENUES</b>			<b>10,923.35</b>	<b>7,000.00</b>	<b>-35.9%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>10,923.35</b>	<b>7,000.00</b>	<b>-35.9%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,923.35	7,000.00	-35.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(10,923.35)</b>	<b>(7,000.00)</b>	<b>-35.9%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,323,631.86	2,323,631.86	0.0%
Postemployment Benefits	0000	9780	2,323,631.86		
Postemployment Benefits	0000	9780		2,323,631.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,374.56	2,500.00	-25.9%
5) TOTAL REVENUES			3,374.56	2,500.00	-25.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,374.56	2,500.00	-25.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	3,374.56	2,500.00	-25.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			56,625.44	57,500.00	1.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,000.00	60,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	713,989.37	773,989.37	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,989.37	773,989.37	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,989.37	773,989.37	8.4%
2) Ending Balance, June 30 (E + F1e)			773,989.37	833,989.37	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	773,989.37	0.00	-100.0%
Capital Projects	0000	9780	773,989.37		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	833,989.37	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	773,989.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			773,989.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			773,989.37		



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,374.56	2,500.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,374.56</b>	<b>2,500.00</b>	<b>-25.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,374.56</b>	<b>2,500.00</b>	<b>-25.9%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,374.56	2,500.00	-25.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>3,374.56</b>	<b>2,500.00</b>	<b>-25.9%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			56,625.44	57,500.00	1.5%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,374.56	2,500.00	-25.9%
5) TOTAL, REVENUES			3,374.56	2,500.00	-25.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,374.56	2,500.00	-25.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	3,374.56	2,500.00	-25.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			56,625.44	57,500.00	1.5%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,000.00	60,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	713,989.37	773,989.37	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,989.37	773,989.37	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,989.37	773,989.37	8.4%
2) Ending Balance, June 30 (E + F1e)			773,989.37	833,989.37	7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	773,989.37	0.00	-100.0%
Capital Projects	0000	9780	773,989.37		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	833,989.37	New

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
	Total, Restricted Balance	0.00	0.00



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Unaudited Actuals  
2014-15 Unaudited Actuals  
Technical Review Checks

San Luis Obispo County Office of Education  
County

San Luis Obispo

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
-------------	-----------------	---------------	--------------

12                    5320                    3302                    -10.99  
Explanation:Year-end correction

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	3010	2140	-33,138.99

Explanation:Transfer of Prior Year 13/14 expenditures costs from SLOCOE to Grizzly Charter School.

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

### SUPPLEMENTAL CHECKS

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided.

PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

PASSED

IC-PCT - (W) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 12.15%

Explanation: All expenditures are coded correctly. Indirect cost related charged to programs is less than the LEA approved rate. Indirect cost pool expenditures have not been reduced by the same ratio as the loss of programs the I/C rate is allowable.

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.

PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.

PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.