



SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2015-2016 Annual Budget

**James Brescia, Ed.D
County Superintendent of Schools**

Board of Education:

Gaye L. Galvan

Paul Madonna

Floyd Moffatt

Diane A. Ward



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

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

TO: James Brescia, Ed.D, County Superintendent of Schools
FROM: Melissa Abbey, Director of Fiscal Services
DATE: June 04, 2015
RE: 2015-16 ADOPTED BUDGET NARRATIVE

BUDGET PRINCIPLES

The budget for the 2015-16 fiscal year is presented for the County Board of Education's review and approval. The budget reflects the most current assumptions. As of the writing of this document, the state had not yet enacted a budget for 2015-16. If the enacted state budget provides for different funding levels than are assumed in this document, revisions will be made within 45 days of the adoption of the state budget. 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.

INTRODUCTION

Due to state revenue growth and the Proposition 98 guarantee, the Governor's 2015-16 May Revise Budget builds on his January Proposal by providing additional increased funding to further implement the Local Control funding Formula (LCFF). It also provides school agencies with significant additional one-time discretionary funding. County Offices of Education (COEs) will receive \$40 million to assist school districts in meeting their new responsibilities under the accountability structure of LCFF. Funds will be distributed based on county-wide ADA and the number of school districts under the COEs' jurisdiction. The proposed budget for SLOCOE assumes \$165,000 in additional funding each fiscal year to support review of district Local Control Accountability Plans (LCAP). The May Revise includes an increase of \$1.2 million to reflect greater school district participation in the Mandate Block Grant.

Local Control and Accountability Plan

The Local Control and Accountability Plan (LCAP) represents a fundamental shift in how local educational agencies (schools districts and county office of education or LEAs) will plan for - and be held accountable for - LCFF funding for all pupils. The State Board of Education's (SBE) approved spending regulations and template are intended to guide expenditure plans according to locally defined goals and actions for all students, with particular emphasis on English learner, low income, and foster youth pupils. In addition, the LCAP must demonstrate how services are provided to meet the needs of unduplicated pupils and improve the performance of all pupils in the state priority areas.

Under regulations adopted by the State Board of Education in January 2014, LEAs will need to demonstrate increased or improved services for identified pupils above what is offered to all pupils (base instructional program). Each LEA will have a unique minimum percentage of increased or improved services. The minimum percentage will increase annually until LCFF is fully implemented in 2021. The SLOCOE's minimum proportionality percentage for 2015-16 is **10.82%**. In its LCAP, the SLOCOE outlines a plan to provide continued services that are increased or improved over the basic instructional program by almost eleven percent.

REVENUES

The Local Control Funding Formula (LCFF) formula for COEs 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 projection for 2015-16 was calculated using 1.026% COLA (Cost of Living Adjustment) and the most updated CALPADS unduplicated student data counts (*see Attachment A*). County-wide attendance is projected to remain at prior year levels. Attendance for community schools is projected at 133.20 ADA, a 10 percent decline from the prior year. Under the LCAP, additional services and programs are being implemented in order to improve student achievement and attendance.

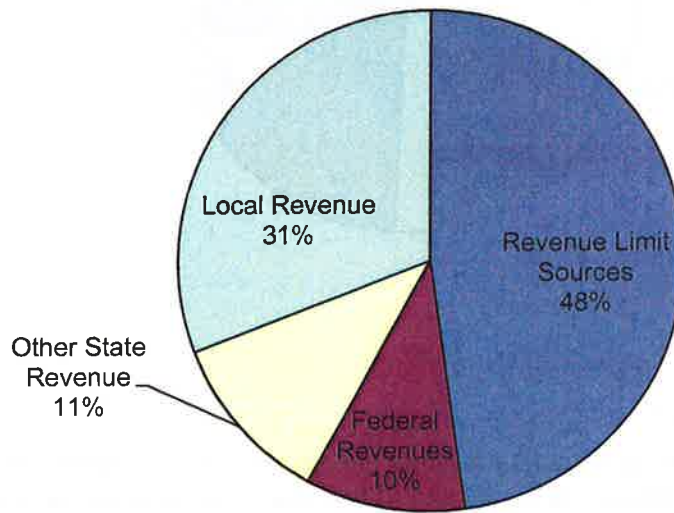
The COE's total General Fund revenue and other financing sources for **2015-16** is **\$21,731,815**. The majority of the COE's unrestricted General Fund revenue is generated through the LCFF funding model. The current budget includes funding for federal and state categorical programs in the restricted budget, such as Special Education and Title 1.

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 **\$2,155,797** 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.

Contributions from Unrestricted Resources to support specific programs are as follows:

Routine Restricted Maintenance	\$242,480
Rancho El Chorro	140,691
Special Education	264,747
Alternative Education	853,003
Education Technology Center	227,607

Where Does the Money Come From?

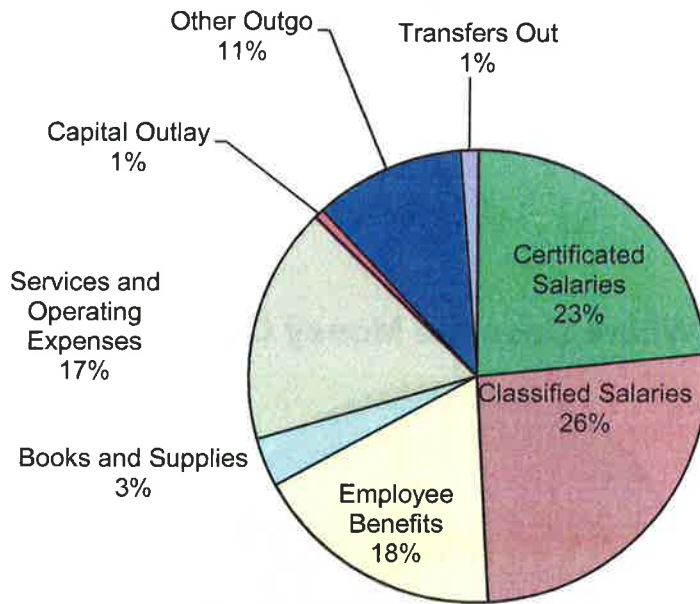


EXPENDITURES

The majority of expenditures (67%) in the General Fund are in the area of employee compensation. The budget reflects step movement for staff.

Other expenditure amounts for 2015-16 include books and supplies (\$782,475), contracted services/operations (\$3,773,937), other outgo (\$2,378,996), which includes 2014-15 excess property tax transfer, and transfers out (\$284,154), which includes transfer to Fund 12 for the Pre-School Program.

Where Does the Money Go?



Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2013-14 fiscal year. Based on the results of this study, we continue to use a combination of “pay-as-you-go” and interest income to finance the obligation. The recent increases in health and welfare serve as a reminder that this plan depends on stable interest rates and medical costs.

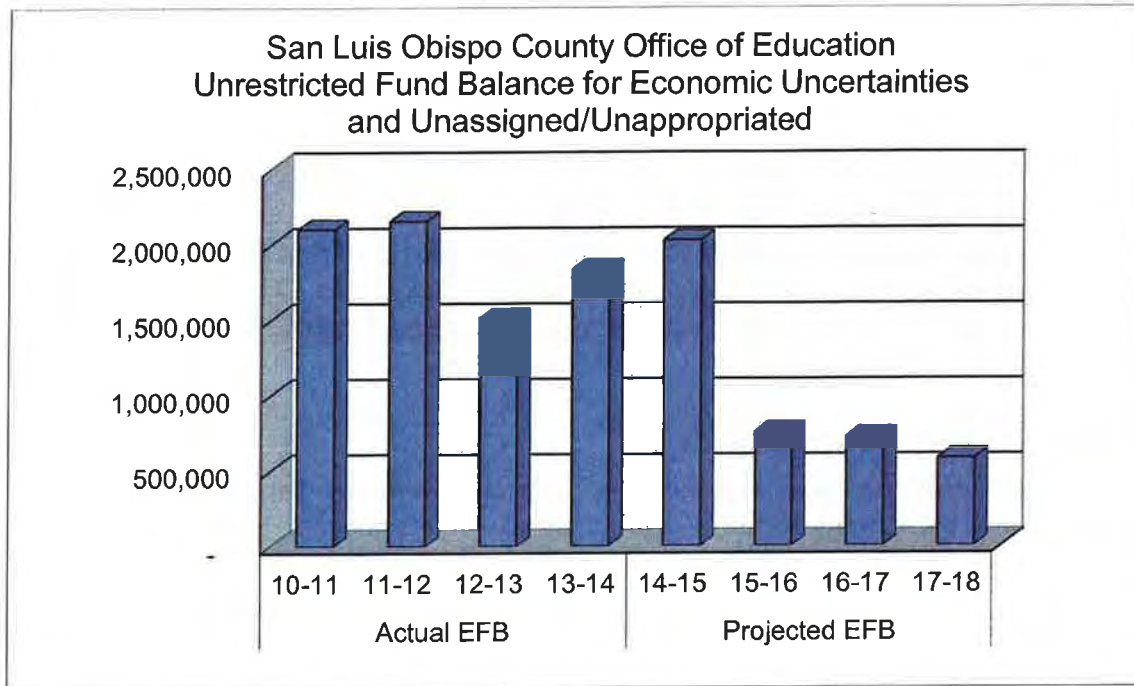
Deferred Maintenance

The budget as presented does not include a County School Service Fund contribution to the Deferred Maintenance Fund.

RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the State Required reserve level of three percent (3%) in the current and two subsequent years. The Board’s stated objective of maintaining a five percent (5%) reserve, however, is not met in the current or two subsequent fiscal years. The chart titled “Ending Fund Balance” shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.

Ending Fund Balance (EFB)



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

Fund 10 was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 12 – Child Development Fund

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

Fund 14 – Deferred Maintenance Fund

This fund is designed to fund the regular ongoing maintenance of our facilities. Under the LCFF, no further contributions will be required from either the State or County Office to this fund. The balance in the fund will be used for deferred maintenance projects until the fund is exhausted. The fund will be closed effective June 30, 2015.

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2015-16.

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

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

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office's significant post-retiree benefit liability. The County Office currently uses "pay as you go" financing to address this liability.

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. After the final state budget is adopted, any necessary revisions will be incorporated into the budget and brought back for Board approval. County Office staff is pleased to present this narrative and budget for your consideration.

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2015-16 Budget Development
LCFF GRANT SELECTION FOR FISCAL YEAR 2015-16

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 71.32	30,000.00	\$ 2,139,600	
30,000 60,000	\$ 61.13	3,020.59	\$ 184,649	
60,000 140,000	\$ 50.94	-	\$ -	
140,000 "+"	\$ 40.75	-	\$ -	
				\$ 2,324,249

District Section

\$ 111,373.54 10 districts \$ 1,113,735

Base Section

\$ 668,242.25 \$ 668,242

County Operations Grant Total

\$ 4,106,226 [A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,876,568
Base Grant	\$ 11,428.55	133.20	\$ 1,522,283	Total Supplemental \$ 576,879
Supplemental (35%)	\$ 3,999.99			Total Concentration \$ 248,479
Estimated ELL / FRM %	<input type="text" value="85.00%"/>	113.22	\$ 452,879	
Concentration	35.00%	46.62	\$ 186,480	
				\$ 2,161,641
Court School Grant				
Base Grant	\$ 11,428.55	31.00	\$ 354,285	
Supplemental (35%)	\$ 3,999.99			
Estimated ELL / FRM %	100.00%	31.00	\$ 124,000	
Concentration	50.00%	15.50	\$ 62,000	
				\$ 540,285
Pupil Driven Grants Total				\$ 2,701,926 [B]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="\$ 2,172,444"/>	[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]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0

Estimated 2015-16 LCFF Funding

\$ 7,624,937 [R] = [K + Q]

**2015-16 Budget Development
LCFF GRANT SELECTION FOR FISCAL YEAR 2015-16**

LCFF Calculation

Operations	4,106,226.32
JC/CS	2,701,925.85
Target (total of the two)	6,808,152.16
< this piece offsets to property taxes	
Guaranteed Minimum State Aid (8011)	816,785.00
< only rec'd while COE is in excess property tax status	
Total LCFF funding (80XX)	7,624,937.16

Taxes (8020-8089 obj)	18,776,310	Include BOTH SLO & Monterey Taxes (ONLY Pannual from SLO includes Monterey tax amts) ALSO INCLUDE ERAF this will be zero
Prior Yr Excess Taxes		
Total Taxes	18,776,310	
Special Education Taxes Ratio	0.521706	
Special Education Taxes (8097 Obj)	9,795,714	INCREASE FROM PRIOR YEAR < fixed number, does not change Enter in object 8097 has a negative revenue (credit in budget) Resource 6500, object 8097 -Revenues received (debit in budget)
Other Tax Revenue	8,980,596	
State Aid Portion (Excess Taxes)	(2,172,444)	RESERVED IN CURRENT YEAR FUND BALANCE (BUDGET TO 72XX TRANSFER IN SUBSEQUENT YEAR) This is used for Column 10 of the J29

Total 80XX Unrestricted	
Object 8011 min guarantee state aid	816,785
8021 - 8049	18,776,310
8097	(9,795,714)
Property Taxes (not including excess property taxes)	19,633,287 01CS 2C
Subtotal 80XX unrestricted	9,797,381
Object 8012/Resource 1400 EPA	40,192
Total 80XX Unrestricted	\$ 9,837,573

72XX Sweep of PY taxes \$ (2,155,797) 01-0000-0-7299-0000-9200-000-0000-9500

**San Luis Obispo County Office of Education
Assumptions for Multiyear Projections
2015-16 Adopted Budget**

	2014-15 Estimated Actuals	2015-16 Budget Development	2016-17 Year 1	2017-18 Year 2
REVENUE ASSUMPTIONS:				
State Statutory COLA	0.85%	1.02%	1.60%	2.48%
LCFF Gap Funding	29.97%	53.08%	37.40%	* 36.74% **
COE funding for LCAP review				
\$30, 000 @ 10 districts, plus \$1.00 per ADA		165,000.00	165,000.00	165,000.00
\$550 per ADA for Mandate Reimbursement funding		90,310.00	90,310.00	
ADA Projections:				
County-Wide Operations Grant	33,020.59	33,020.59	33,020.59	33,020.59
Community School	148.00%	133.20%	119.88%	107.89%
Juvenile Court School	31.00%	31.00%	31.00%	31.00%

Unduplicated Pupil Counts for Supplemental Funding:

Community School	72.00%	85.00%	85.00%	85.00%
Juvenile Court	100.00%	100.00%	100.00%	100.00%

Projected reduction of lottery funds, both restricted and unrestricted as the result of declining Community School ADA

Increased revenues received for county-operated special education classes

Reduced federal revenues to reflect cuts to Title 1

Reduced transfers-in to reflect one-time expenditures in fiscal year 2015-16

Adjusted contributions to restricted and unrestricted programs

EXPENDITURE ASSUMPTIONS:

Projected staffing based on student/teacher ratios. Reductions to certificated and classified staff are projected based on current projected enrollments

Salaries:

Salary Increase:	0.00%	0.00%	0.00%	0.00%
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Statutory Benefits

CalSTRS Employer Rate:	8.88%	10.73%	12.58%	14.43%
CalPERS Employer Rate:	11.771%	11.847%	13.050%	14.400%

Revisions to expenditures to reflect projected carryovers and eliminated on-time expenditures

Multi-year projections are based on most updated economic forecast for COLA, CPI, and Interest Rates.

Salaries and Benefits are budgeted to reflect all current negotiated contracts, step, column, and longevity movement

Health and Welfare Benefits Budgeted for all full-time FTE's

Current-year excess property taxes are assigned in the fund balance and returned to the County Tax Assessors in the subsequent year. Assigned excess property taxes are as follows:

2,155,797.00	2,172,444.00	2,283,164.00	2,319,501.00
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*See Attachment B **See Attachment C

2015-16 Budget Development
LCFF Grant Section FOR FISCAL YEAR 2016-17

LCFF Calculation

Operations	4,171,898.17	
JC/CS	2,525,534.42	
Target (total of the two)	6,697,432.60	< this piece offsets to property taxes
Guaranteed Minimum State Aid (8011)	816,785.00	< only rec'd while COE is in excess property tax status
Total LCFF funding (80XX)	7,514,217.60	

Include BOTH SLO & Monterey Taxes (ONLY Pannual from SLO includes

Monterey tax amts) ALSO INCLUDE ERAF

< in future years, this will be zero

INCREASE FROM PRIOR YEAR

< fixed number, does not change

Enter in object 8097 has a negative revenue (credit in budget)

**RESERVED IN CURRENT YEAR FUND BALANCE
(BUDGET TO 72XX TRANSFER IN SUBSEQUENT YEAR)**

This is used for Column 10 of the J29

Taxes (8020-8089 obj) PROJECTED 2% GROWTH	18,776,310	
Prior Yr Excess Taxes	0	
Total Taxes	18,776,310	
Special Education Taxes Ratio	0.521706	
Special Education Taxes (8097 Obj)	9,795,714	
Other Tax Revenue	8,980,596	
State Aid Portion (Excess Taxes)	(2,283,164)	

Total 80XX Unrestricted

Object 8011 min guarantee state aid	809,691	
8021 - 8049	18,776,310	
8097	(9,795,714)	19,626,193 01CS 2C
Subtotal 80XX unrestricted	9,790,287	
Object 8012/Resource 1400 EPA	40,192	
Total 80XX Unrestricted	\$ 9,830,479	

72XX Sweep of PY taxes \$ (2,172,444) 01-0000-0-7299-0000-9200-000-0000-9500

Enter County Code : 40

Countywide ADA : 33,020.59

County Name : **SAN LUIS OBISPO**

Districts : 10

2015-16 Budget Development
LCFF Grant Section FOR FISCAL YEAR 2017-18

2.48%

County Operations Grant**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 74.26	30,000.00	\$ 2,227,800	
30,000 60,000	\$ 63.65	3,020.59	\$ 192,261	
60,000 140,000	\$ 53.04	-	\$ -	
140,000 "+"	\$ 42.43	-	\$ -	
				\$ 2,420,061

District Section

\$ 115,961.78	10 districts	\$ 1,159,618
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Base Section

\$ 695,771.70		\$ 695,772
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County Operations Grant Total

\$ 4,275,450	[A]
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Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,652,727
Base Grant	\$ 11,899.37	107.89	\$ 1,283,847	Total Supplemental \$ 511,053
Supplemental (35%)	\$ 4,164.78			Total Concentration \$ 221,825
Estimated ELL / FRM %	85.00%	91.71	\$ 381,944	
Concentration	35.00%	37.76	\$ 157,271	
				\$ 1,823,063
Court School Grant				
Base Grant	\$ 11,899.37	31.00	\$ 368,880	
Supplemental (35%)	\$ 4,164.78			
Estimated ELL / FRM %	100.00%	31.00	\$ 129,108	
Concentration	50.00%	15.50	\$ 64,554	
				\$ 562,543
Pupil Driven Grants Total				\$ 2,385,605 [B]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ 2,283,164	[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]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		\$ 7,477,840	[R] = [K + Q]

2015-16 Budget Development
 LCFF Grant Section FOR FISCAL YEAR 2017-18

LCFF Calculation

Operations	4,275,450.05
JC/CS	2,385,605.30
Target (total of the two)	6,661,055.35
Guaranteed Minimum State Aid (8011)	816,785.00
Total LCFF funding (80XX)	7,477,840.35

< this piece offsets to property taxes

< only rec'd while COE is in excess property tax status

Include BOTH SLO & Monterey Taxes (ONLY Pannual from SLO includes

Monterey tax amts) ALSO INCLUDE ERAF

< in future years, this will be zero

INCREASE FROM PRIOR YEAR 0 0.00%

< fixed number, does not change

Enter in object 8097 has a negative revenue (credit in budget)

Taxes (8020-8089 obj)	18,776,310
Prior Yr Excess Taxes	0
Total Taxes	18,776,310
Special Education Taxes Ratio	0.521706
Special Education Taxes (8097 Obj)	9,795,714
Other Tax Revenue	8,980,596
State Aid Portion (Excess Taxes)	(2,319,541)

rev

Total 80XX Unrestricted

Object 8011 min guarantee state aid	809,691
8021 - 8049	18,776,310
8097	(9,795,714)
Subtotal 80XX unrestricted	9,790,287
Object 8012/Resource 1400 EPA	40,192
Total 80XX Unrestricted	\$ 9,830,479

72XX Sweep of PY taxes \$ (2,283,164) 01-0000-0-7299-0000-9200-0000-0000-9500

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing: _____ Adoption Date: June 25, 2015

Place: 3350 Education Drive Signed: _____
Date: June 04, 2015 Clerk/Secretary of the County Board
Time: 1:30 p.m. (Original signature required)

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

Superintendent's Name: James Brescia, Ed.D
Chief Business Official's Name: Mary Jarvis
CBO's Title: Asst. Superintendent of Business
CBO's Telephone: 805-782-7210

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years. This criterion is disabled for county offices of education during transition to full LCFF implementation.		
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.	X	
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 25, 2015	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.		X
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

- Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

- This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

School Insurance Program for Employees of San Luis Obispo is a JPA that provides workers compensation benefits to employees of all K-14 districts in San Luis Obispo county.

- This county office of education is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 25, 2015

For additional information on this certification, please contact:

Name: Melissa Abbey

Title: Director of Fiscal Services

Telephone: 805-782-7212

E-mail: mabbey@slocoe.org

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Estimated 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	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Estimated Actuals	2015-16 Budget
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2014-15 Estimated 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,838,173.00	417,055.00	10,255,228.00	9,837,573.00	442,652.00	10,280,225.00	0.2%
2) Federal Revenue		8100-8299	0.00	2,314,748.00	2,314,748.00	0.00	2,202,885.00	2,202,885.00	-4.8%
3) Other State Revenue		8300-8599	114,602.00	2,160,924.00	2,275,526.00	300,762.00	2,104,624.00	2,405,386.00	5.7%
4) Other Local Revenue		8600-8799	2,335,575.00	4,506,346.58	6,841,921.58	2,093,776.00	4,550,282.00	6,644,058.00	-2.9%
5) TOTAL REVENUES			12,288,350.00	9,399,073.58	21,687,423.58	12,232,111.00	9,300,443.00	21,532,554.00	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,370,660.00	3,039,197.00	5,409,857.00	2,135,917.00	3,096,148.00	5,232,065.00	-3.3%
2) Classified Salaries		2000-2999	3,614,083.00	2,189,437.00	5,803,520.00	3,686,193.00	2,058,317.00	5,744,510.00	-1.0%
3) Employee Benefits		3000-3999	1,930,816.00	1,970,817.00	3,901,633.00	2,043,783.00	1,961,646.00	4,005,429.00	2.7%
4) Books and Supplies		4000-4999	714,548.87	644,499.00	1,359,047.87	522,662.00	259,813.00	782,475.00	-42.4%
5) Services and Other Operating Expenditures		5000-5999	2,190,507.07	2,937,242.58	5,127,749.65	1,963,363.00	1,810,574.00	3,773,937.00	-26.4%
6) Capital Outlay		6000-6999	141,450.00	379,750.00	521,200.00	82,000.00	70,950.00	152,950.00	-70.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,254,168.00	303,400.00	3,557,568.00	2,155,797.00	319,027.00	2,474,824.00	-30.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(844,027.00)	745,107.00	(89,920.00)	(794,564.00)	698,736.00	(95,828.00)	-3.1%
9) TOTAL EXPENDITURES			13,372,205.94	12,209,449.58	25,581,655.52	11,795,151.00	10,275,211.00	22,070,362.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(1,083,855.94)	(2,810,376.00)	(3,894,231.94)	436,960.00	(974,768.00)	(537,808.00)	-86.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	44,391.00	0.00	44,391.00	40,221.00	0.00	40,221.00	-9.4%
a) Transfers In									
b) Transfers Out		7600-7629	364,237.00	60,000.00	424,237.00	224,154.00	60,000.00	284,154.00	-33.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	(866,364.10)	866,364.10	0.00	(813,201.00)	813,201.00	0.00	0.0%
3) Contributions									
4) TOTAL OTHER FINANCING SOURCES/USES			(1,186,210.10)	806,364.10	(379,846.00)	(997,134.00)	753,201.00	(243,933.00)	-35.8%

Description	Resource Codes	Object Codes	2014-15 Estimated 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. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,270,066.04)	(2,004,011.90)	(4,274,077.94)	(560,174.00)	(221,567.00)	(781,741.00)	-81.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	5,761,483.57	3,288,401.66	9,049,885.23	3,491,417.53	1,284,389.76	4,775,807.29	-47.2%
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	3,491,417.53	1,284,389.76	4,775,807.29	-47.2%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	5,761,483.57	3,288,401.66	9,049,885.23	3,491,417.53	1,284,389.76	4,775,807.29	-47.2%
e) Adjusted Beginning Balance (F1c + F1d)			3,491,417.53	1,284,389.76	4,775,807.29	2,931,243.53	1,062,822.76	3,994,066.29	-16.4%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	25,750.00	0.00	25,750.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	91,995.00	40.00	92,035.00	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	1,284,350.35	1,284,350.35	0.00	1,062,824.20	1,062,824.20	-17.2%
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	2,166,337.53	0.00	2,166,337.53	2,174,509.53	0.00	2,174,509.53	0.4%
Other Assignments		9780				2,172,444.00		2,172,444.00	
2015-16 Bud. Adoption Excess Taxes (s)	0000								
Reserved for Lottery Carryover	1100								
14-15 Est Actuals Excess Property Tax	0000		2,155,797.00		2,155,797.00				
14-15 Carry-over D2-9899:REC prepaid	0000		10,000.00		10,000.00				
Lottery Carry-over	1100		540.53		540.53				
e) Unassigned/unappropriated		9789	1,207,335.00	0.00	1,207,335.00	756,734.00	0.00	756,734.00	-37.3%
Reserve for Economic Uncertainties				(0.59)	(0.59)	0.00	(1.44)	(1.44)	144.1%
Unassigned/Unappropriated Amount		9790	0.00	(0.59)	(0.59)	0.00	(1.44)	(1.44)	

Description	Resource Codes	Object Codes	2014-15 Estimated 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,554,096.39	(2,514,811.53)	7,039,284.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	33,324.52	0.00	33,324.52				
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	9,008.14	167,962.79	176,970.93				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	269,566.24	0.00	269,566.24				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	91,995.00	40.00	92,035.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			9,983,740.29	(1,251,936.48)	8,731,803.81				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	983,786.26	44,182.67	1,027,968.93				
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	0.00	0.00				
6) TOTAL LIABILITIES			983,786.26	44,182.67	1,027,968.93				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	2014-15 Estimated Actuals		2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
Resource Codes	8,999,954.03	(1,296,119.15)	7,703,834.88			
Object Codes						

Description	Resource Codes	Object Codes	2014-15 Estimated 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 SOURCES									
Principal Apportionment State Aid - Current Year		8011	816,785.00	0.00	816,785.00	816,785.00	0.00	816,785.00	0.0%
Education Protection Account State Aid - Current Year		8012	40,192.00	0.00	40,192.00	40,192.00	0.00	40,192.00	0.0%
State Aid - Prior Years		8019	600.00	0.00	600.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	134,776.00	0.00	134,776.00	134,776.00	0.00	134,776.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	17,858,829.00	0.00	17,858,829.00	17,858,829.00	0.00	17,858,829.00	0.0%
Unsecured Roll Taxes		8042	426,216.00	0.00	426,216.00	426,216.00	0.00	426,216.00	0.0%
Prior Years' Taxes		8043	(25,038.00)	0.00	(25,038.00)	(25,038.00)	0.00	(25,038.00)	0.0%
Supplemental Taxes		8044	332,750.00	0.00	332,750.00	332,750.00	0.00	332,750.00	0.0%
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	48,777.00	0.00	48,777.00	48,777.00	0.00	48,777.00	0.0%
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) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,633,887.00	0.00	19,633,887.00	19,633,887.00	0.00	19,633,887.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	(9,795,714.00)	417,055.00	(9,378,659.00)	(9,795,714.00)	442,652.00	(9,353,062.00)	-0.3%

Description	Resource Codes	Object Codes	2014-15 Estimated 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 LCFF SOURCES			9,838,173.00	417,055.00	10,255,228.00	9,837,573.00	442,652.00	10,280,225.00	0.2%
FEDERAL REVENUE									
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	536,550.00	536,550.00	0.00	541,315.00	541,315.00	0.9%
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	280,470.00	280,470.00	0.00	298,027.00	298,027.00	6.3%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		829,914.00	829,914.00		841,221.00	841,221.00	1.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		151,941.00	151,941.00		74,217.00	74,217.00	-51.2%
NCLB: Title II, Part A, Teacher Quality	4035	8290		15,854.00	15,854.00		15,854.00	15,854.00	0.0%
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 Estimated 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		23,506.00	23,506.00		12,441.00	12,441.00	-47.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSSGP)	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	396,434.00	396,434.00	0.00	373,843.00	373,843.00	-5.7%
TOTAL, FEDERAL REVENUE			0.00	2,314,748.00	2,314,748.00	0.00	2,202,885.00	2,202,885.00	-4.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		803,982.00	803,982.00		840,889.00	840,889.00	4.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	519,747.00	519,747.00	0.00	519,747.00	519,747.00	0.0%
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	71,289.00	0.00	71,289.00	112,850.00	0.00	112,850.00	58.3%
Lottery - Unrestricted and Instructional Materials		8560	28,688.00	7,773.00	36,461.00	22,912.00	5,066.00	27,978.00	-23.3%
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%

Description	Resource Codes	Object Codes	2014-15 Estimated 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)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		77,231.00	77,231.00		44,620.00	44,620.00	-42.2%
California Clean Energy Jobs Act	6230	8590		55,497.00	55,497.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,625.00	686,694.00	711,319.00	165,000.00	694,302.00	859,302.00	20.8%
TOTAL, OTHER STATE REVENUE			114,602.00	2,160,924.00	2,275,526.00	300,762.00	2,104,624.00	2,405,386.00	5.7%

Description	2014-15 Estimated 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)	
OTHER LOCAL REVENUE							
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	159,239.00	0.00	159,239.00	250,000.00	0.00	250,000.00	57.0%
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	4,565.00	0.00	4,565.00	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	3,149.00	0.00	3,149.00	5,000.00	0.00	5,000.00	58.8%
All Other Sales	28,000.00	0.00	28,000.00	25,000.00	0.00	25,000.00	-10.7%
Leases and Rentals	88,797.00	0.00	88,797.00	88,500.00	0.00	88,500.00	-0.3%
Interest	13,498.00	0.00	13,498.00	15,500.00	0.00	15,500.00	14.8%
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	306,825.00	459,059.50	765,884.50	273,137.00	84,000.00	357,137.00	-53.4%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	1,044,354.00	0.00	1,044,354.00	1,025,925.00	0.00	1,025,925.00	-1.8%
Other Local Revenue Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2014-15 Estimated 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	687,148.00	268,171.08	955,319.08	410,714.00	127,668.00	538,382.00	-43.6%
Tuition		8710	0.00	3,779,116.00	3,779,116.00	0.00	4,338,614.00	4,338,614.00	14.8%
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	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	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			2,335,575.00	4,506,346.58	6,841,921.58	2,093,776.00	4,550,282.00	6,644,058.00	-2.9%
TOTAL REVENUES			12,288,350.00	9,399,073.58	21,687,423.58	12,232,111.00	9,300,443.00	21,532,554.00	-0.7%

Description	Resource Codes	Object Codes	2014-15 Estimated 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,082,294.00	1,692,550.00	2,774,844.00	902,091.00	1,745,046.00	2,647,137.00	-4.6%
Certificated Pupil Support Salaries		1200	111,421.00	187,568.00	298,989.00	74,609.00	192,415.00	267,024.00	-10.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,143,243.00	480,832.00	1,624,075.00	1,126,865.00	450,150.00	1,577,015.00	-2.9%
Other Certificated Salaries		1900	33,702.00	678,247.00	711,949.00	32,352.00	708,537.00	740,889.00	4.1%
TOTAL, CERTIFICATED SALARIES			2,370,660.00	3,039,197.00	5,409,857.00	2,135,917.00	3,096,148.00	5,232,065.00	-3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	95,313.00	525,830.00	621,143.00	94,129.00	502,119.00	596,248.00	-4.0%
Classified Support Salaries		2200	279,807.00	479,858.00	759,665.00	274,994.00	487,861.00	742,855.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,198,148.00	172,890.00	1,371,038.00	1,213,304.00	144,536.00	1,357,840.00	-1.0%
Clerical, Technical and Office Salaries		2400	1,710,495.00	428,372.00	2,138,867.00	1,771,439.00	424,456.00	2,195,895.00	2.7%
Other Classified Salaries		2900	330,320.00	582,487.00	912,807.00	332,327.00	519,345.00	851,672.00	-6.7%
TOTAL, CLASSIFIED SALARIES			3,614,083.00	2,189,437.00	5,803,520.00	3,686,193.00	2,058,317.00	5,744,510.00	-1.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	185,218.00	264,224.00	449,442.00	232,597.00	319,072.00	551,669.00	22.7%
PERS		3201-3202	427,296.00	265,466.00	692,762.00	453,509.00	239,508.00	693,017.00	0.0%
OASDI/Medicare/Alternative		3301-3302	83,189.00	76,901.00	160,090.00	86,015.00	72,160.00	158,175.00	-1.2%
Health and Welfare Benefits		3401-3402	779,248.00	749,404.00	1,528,652.00	784,471.00	705,294.00	1,489,765.00	-2.5%
Unemployment Insurance		3501-3502	8,822.00	2,523.00	11,345.00	2,892.00	2,447.00	5,339.00	-52.9%
Workers' Compensation		3601-3602	233,398.00	210,580.00	443,978.00	264,097.00	226,610.00	490,707.00	10.5%
OPEB, Allocated		3701-3702	213,645.00	401,719.00	615,364.00	220,202.00	396,555.00	616,757.00	0.2%
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			1,930,816.00	1,970,817.00	3,901,633.00	2,043,783.00	1,961,646.00	4,005,429.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,000.00	74,913.00	77,913.00	2,850.00	29,000.00	31,850.00	-59.1%
Books and Other Reference Materials		4200	200.00	0.00	200.00	200.00	0.00	200.00	0.0%
Materials and Supplies		4300	587,486.43	361,837.00	949,323.43	385,612.00	179,194.00	564,806.00	-40.5%

Description	Resource Codes	Object Codes	2014-15 Estimated 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	68,862.44	207,749.00	276,611.44	69,000.00	51,619.00	120,619.00	-56.4%
Food		4700	55,000.00	0.00	55,000.00	65,000.00	0.00	65,000.00	18.2%
TOTAL BOOKS AND SUPPLIES			714,548.87	644,499.00	1,359,047.87	522,662.00	259,813.00	782,475.00	-42.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
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	209,480.00	387,274.00	596,754.00	173,887.00	280,181.00	454,068.00	-23.9%
Dues and Memberships		5300	56,707.00	19,638.00	76,345.00	66,167.00	16,700.00	82,867.00	8.5%
Insurance		5400 - 5450	46,563.51	4,163.00	50,726.51	53,431.00	5,595.00	59,026.00	16.4%
Operations and Housekeeping Services		5500	234,520.00	102,000.00	336,520.00	219,750.00	101,250.00	321,000.00	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	164,058.00	187,497.00	351,555.00	162,180.00	135,410.00	297,590.00	-15.4%
Transfers of Direct Costs		5710	(36,233.00)	36,233.00	0.00	(18,382.00)	18,382.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,626.00)	0.00	(2,626.00)	(2,500.00)	0.00	(2,500.00)	-4.8%
Professional/Consulting Services and Operating Expenditures		5800	1,379,407.56	1,402,991.58	2,782,399.14	1,143,233.00	461,357.00	1,604,590.00	-42.3%
Communications		5900	138,630.00	24,234.00	162,864.00	165,597.00	18,487.00	184,084.00	13.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			2,190,507.07	2,937,242.58	5,127,749.65	1,963,363.00	1,810,574.00	3,773,937.00	-26.4%

Description	Resource Codes	Object Codes	2014-15 Estimated 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)	
CAPITAL OUTLAY									
Land		6100	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Land Improvements		6170	0.00	140.00	140.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	264,952.00	264,952.00	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	53,450.00	64,658.00	118,108.00	72,000.00	20,950.00	92,950.00	-21.3%
Equipment Replacement		6500	88,000.00	0.00	88,000.00	10,000.00	0.00	10,000.00	-88.6%
TOTAL CAPITAL OUTLAY			141,450.00	379,750.00	521,200.00	82,000.00	70,950.00	152,950.00	-70.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
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	280,470.00	280,470.00	0.00	298,027.00	298,027.00	6.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated 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	3,254,168.00	1,930.00	3,256,098.00	2,155,797.00	0.00	2,155,797.00	-33.8%
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)			3,254,168.00	303,400.00	3,557,568.00	2,155,797.00	319,027.00	2,474,824.00	-30.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(745,107.00)	745,107.00	0.00	(698,736.00)	698,736.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(98,920.00)	0.00	(98,920.00)	(95,828.00)	0.00	(95,828.00)	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(844,027.00)	745,107.00	(98,920.00)	(794,564.00)	698,736.00	(95,828.00)	-3.1%
TOTAL EXPENDITURES			13,372,205.94	12,209,449.58	25,581,655.52	11,795,151.00	10,275,211.00	22,070,362.00	-13.7%

Description	2014-15 Estimated 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)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	44,391.00	0.00	44,391.00	40,221.00	0.00	40,221.00	-9.4%
(a) TOTAL INTERFUND TRANSFERS IN	44,391.00	0.00	44,391.00	40,221.00	0.00	40,221.00	-9.4%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	364,237.00	0.00	364,237.00	224,154.00	0.00	224,154.00	-38.5%
To: Special Reserve Fund	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT	364,237.00	60,000.00	424,237.00	224,154.00	60,000.00	284,154.00	-33.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Dept of Education SACS Financial Reporting Software - 2015.1.0	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated 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%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(866,364.10)	866,364.10	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			(866,364.10)	866,364.10	0.00	(813,201.00)	813,201.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)			(1,186,210.10)	806,364.10	(379,846.00)	(997,134.00)	753,201.00	(243,933.00)	-35.8%	

Description	Function Codes	Object Codes	2014-15 Estimated 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,838,173.00	417,055.00	10,255,228.00	9,837,573.00	442,652.00	10,280,225.00	0.2%
2) Federal Revenue		8100-8299	0.00	2,314,748.00	2,314,748.00	0.00	2,202,885.00	2,202,885.00	-4.8%
3) Other State Revenue		8300-8599	114,602.00	2,160,924.00	2,275,526.00	300,762.00	2,104,624.00	2,405,386.00	5.7%
4) Other Local Revenue		8600-8799	2,335,575.00	4,506,346.58	6,841,921.58	2,093,776.00	4,550,282.00	6,644,058.00	-2.9%
5) TOTAL, REVENUES			12,288,350.00	9,399,073.58	21,687,423.58	12,232,111.00	9,300,443.00	21,532,554.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,893,233.00	4,190,546.00	6,083,779.00	1,436,055.00	3,976,338.00	5,412,393.00	-11.0%
2) Instruction - Related Services	2000-2999		2,855,364.00	3,486,876.50	6,342,240.50	2,617,238.00	2,321,231.00	4,938,469.00	-22.1%
3) Pupil Services	3000-3999		320,739.00	2,215,120.00	2,535,859.00	562,771.00	2,092,230.00	2,655,001.00	4.7%
4) Ancillary Services	4000-4999		596,425.00	537.00	596,962.00	616,662.00	0.00	616,662.00	3.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		173,805.00	0.00	173,805.00	200,059.00	0.00	200,059.00	15.1%
7) General Administration	7000-7999		3,252,861.94	792,487.08	4,045,349.02	3,273,214.00	708,736.00	3,981,950.00	-1.6%
8) Plant Services	8000-8999	Except 7600-7699	1,025,610.00	1,220,483.00	2,246,093.00	933,355.00	857,649.00	1,791,004.00	-20.3%
9) Other Outgo	9000-9999		3,254,168.00	303,400.00	3,557,568.00	2,155,797.00	319,027.00	2,474,824.00	-30.4%
10) TOTAL, EXPENDITURES			13,372,205.94	12,209,449.58	25,581,655.52	11,785,151.00	10,275,211.00	22,070,362.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(1,083,855.94)	(2,810,376.00)	(3,894,231.94)	436,960.00	(974,768.00)	(537,808.00)	-86.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	44,391.00	0.00	44,391.00	40,221.00	0.00	40,221.00	-9.4%
b) Transfers Out		7600-7629	364,237.00	60,000.00	424,237.00	224,154.00	60,000.00	284,154.00	-33.0%
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	(866,364.10)	866,364.10	0.00	(813,201.00)	813,201.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,186,210.10)	806,364.10	(379,846.00)	(997,134.00)	753,201.00	(243,933.00)	-35.8%

Description	Function Codes	Object Codes	2014-15 Estimated 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. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,270,066.04)	(2,004,011.90)	(4,274,077.94)	(560,174.00)	(221,567.00)	(781,741.00)	-81.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	5,761,483.57	3,288,401.66	9,049,885.23	3,491,417.53	1,284,389.76	4,775,807.29	-47.2%
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)			5,761,483.57	3,288,401.66	9,049,885.23	3,491,417.53	1,284,389.76	4,775,807.29	-47.2%
d) Other Restatements		9795	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	3,491,417.53	1,284,389.76	4,775,807.29	-47.2%
2) Ending Balance, June 30 (E + F1e)			3,491,417.53	1,284,389.76	4,775,807.29	2,931,243.53	1,062,822.76	3,994,066.29	-16.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,750.00	0.00	25,750.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	91,995.00	40.00	92,035.00	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	1,284,350.35	1,284,350.35	0.00	1,062,824.20	1,062,824.20	-17.2%
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									
Other Assignments (by Resource/Object)		9780	2,166,337.53	0.00	2,166,337.53	2,174,509.53	0.00	2,174,509.53	0.4%
2015-16 Bud. Adoption Excess Taxes (s)	0000	9780				2,172,444.00		2,172,444.00	
Reserved for Lottery Carryover	1100	9780				2,065.53		2,065.53	
14-15 Est Actuals Excess Property Tax	0000	9780	2,155,797.00		2,155,797.00				
14-15 Carry-over D2-9899:REC prepaid	0000	9780	10,000.00		10,000.00				
Lottery Carry-over	1100	9780	540.53		540.53				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,207,335.00	0.00	1,207,335.00	756,734.00	0.00	756,734.00	-37.3%
Unassigned/Unappropriated Amount		9790	0.00	(0.59)	(0.59)	0.00	(1.44)	(1.44)	144.1%

Resource	Description	2014-15		2015-16	
		Estimated	Actuals	Budget	Budget
5640	Medi-Cal Billing Option	45,079.56		0.00	0.00
5810	Other Restricted Federal	0.07		0.07	0.07
6300	Lottery: Instructional Materials	942.66		8.66	8.66
6500	Special Education	68,327.41		19,160.41	19,160.41
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	36,170.59		0.00	0.00
6512	Special Ed: Mental Health Services	13,252.99		13,252.99	13,252.99
9010	Other Restricted Local	1,120,577.07		1,030,402.07	1,030,402.07
Total, Restricted Balance		1,284,350.35		1,062,824.20	1,062,824.20

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	31.00	31.00	31.00	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)]	148.00	148.00	148.00	133.20	133.20	133.20
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	179.00	179.00	179.00	164.20	164.20	164.20
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	38.93	38.93	38.93	38.93	38.93	38.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	38.93	38.93	38.93	38.93	38.93	38.93
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	217.93	217.93	217.93	203.13	203.13	203.13
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	33,020.59	33,020.59	33,020.59	33,020.59	33,020.59	33,020.59
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		33,020.59	0.00%	33,020.59	0.00%	33,020.59
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,837,573.00	-0.07%	9,830,479.00	0.00%	9,830,479.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	300,762.00	-0.63%	298,868.00	-30.89%	206,556.00
4. Other Local Revenues	8600-8799	2,093,776.00	6.72%	2,234,559.00	-0.15%	2,231,294.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,221.00	-69.62%	12,221.00	0.00%	12,221.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(813,201.00)	-10.00%	(731,881.00)	-10.00%	(658,693.00)
6. Total (Sum lines A1 thru A5c)		11,459,131.00	1.62%	11,644,246.00	-0.19%	11,621,857.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,135,917.00		2,100,015.00
b. Step & Column Adjustment				33,610.00		33,610.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(69,512.00)		(42,512.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,135,917.00	-1.68%	2,100,015.00	-0.42%	2,091,113.00
2. Classified Salaries						
a. Base Salaries				3,686,193.00		3,719,903.00
b. Step & Column Adjustment				33,710.00		33,710.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,686,193.00	0.91%	3,719,903.00	0.91%	3,753,613.00
3. Employee Benefits	3000-3999	2,043,783.00	0.99%	2,063,920.00	3.88%	2,144,072.00
4. Books and Supplies	4000-4999	522,662.00	-6.29%	489,771.00	3.53%	507,079.00
5. Services and Other Operating Expenditures	5000-5999	1,963,363.00	-7.05%	1,824,921.00	0.86%	1,840,535.00
6. Capital Outlay	6000-6999	82,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,155,797.00	0.77%	2,172,444.00	-5.10%	2,283,164.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(794,564.00)	25.86%	(1,000,000.00)	10.00%	(1,100,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	224,154.00	-12.11%	197,000.00	6.89%	210,577.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,019,305.00	-3.76%	11,567,974.00	1.40%	11,730,153.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(560,174.00)		76,272.00		(108,296.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,491,417.53		2,931,243.53		3,007,515.53
2. Ending Fund Balance (Sum lines C and D1)		2,931,243.53		3,007,515.53		2,899,219.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,174,509.53		2,283,164.00		2,319,501.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	756,734.00		724,351.53		579,219.53
2. Unassigned/Unappropriated	9790	0.00		0.00		499.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,931,243.53		3,007,515.53		2,899,219.53

Pink - Prior Year "Excess Property Tax" Expenditure
Green - Current Year "Excess Property Tax" Reserve

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	756,734.00		724,351.53		579,219.53
c. Unassigned/Unappropriated	9790	0.00		0.00		499.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		951,734.00		919,351.53		774,718.53
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached Multi-Year Summary						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	442,652.00	1.60%	449,734.00	2.48%	460,888.00
2. Federal Revenues	8100-8299	2,202,885.00	-3.63%	2,122,872.00	-3.98%	2,038,321.00
3. Other State Revenues	8300-8599	2,104,624.00	0.84%	2,122,319.00	1.78%	2,160,132.00
4. Other Local Revenues	8600-8799	4,550,282.00	5.50%	4,800,440.00	3.12%	4,950,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	813,201.00	-10.00%	731,881.00	-10.00%	658,693.00
6. Total (Sum lines A1 thru A5c)		10,113,644.00	1.12%	10,227,246.00	0.40%	10,268,034.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				3,096,148.00		3,087,057.00
a. Base Salaries				28,214.00		28,214.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(37,305.00)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,096,148.00	-0.29%	3,087,057.00	0.91%	3,115,271.00
2. Classified Salaries				2,058,317.00		2,078,494.00
a. Base Salaries				33,551.00		33,551.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(13,374.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,058,317.00	0.98%	2,078,494.00	1.61%	2,112,045.00
3. Employee Benefits	3000-3999	1,961,646.00	1.09%	1,983,067.92	2.00%	2,022,729.28
4. Books and Supplies	4000-4999	259,813.00	-10.04%	233,732.00	-10.17%	209,959.00
5. Services and Other Operating Expenditures	5000-5999	1,810,574.00	-12.15%	1,590,671.00	-6.92%	1,480,627.00
6. Capital Outlay	6000-6999	70,950.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	319,027.00	-9.34%	289,224.00	-9.27%	262,402.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	698,736.00	29.52%	905,000.00	11.05%	1,005,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,335,211.00	-1.04%	10,227,245.92	0.40%	10,268,033.28
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(221,567.00)		0.08		0.72
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,284,389.76		1,062,822.76		1,062,822.84
2. Ending Fund Balance (Sum lines C and D1)		1,062,822.76		1,062,822.84		1,062,823.56
3. Components of Ending Fund Balance				1,062,822.84		1,062,823.56
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,062,824.20		0.08		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.44)		(0.08)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,062,822.76		1,062,822.84		1,062,823.56

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached Multi-Year Summary						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		33,020.59	0.00%	33,020.59	0.00%	33,020.59
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,280,225.00	0.00%	10,280,213.00	0.11%	10,291,367.00
2. Federal Revenues	8100-8299	2,202,885.00	-3.63%	2,122,872.00	-3.98%	2,038,321.00
3. Other State Revenues	8300-8599	2,405,386.00	0.66%	2,421,187.00	-2.25%	2,366,688.00
4. Other Local Revenues	8600-8799	6,644,058.00	5.88%	7,034,999.00	2.08%	7,181,294.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,221.00	-69.62%	12,221.00	0.00%	12,221.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		21,572,775.00	1.38%	21,871,492.00	0.08%	21,889,891.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,232,065.00		5,187,072.00
b. Step & Column Adjustment				61,824.00		61,824.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(106,817.00)		(42,512.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,232,065.00	-0.86%	5,187,072.00	0.37%	5,206,384.00
2. Classified Salaries						
a. Base Salaries				5,744,510.00		5,798,397.00
b. Step & Column Adjustment				67,261.00		67,261.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,374.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,744,510.00	0.94%	5,798,397.00	1.16%	5,865,658.00
3. Employee Benefits	3000-3999	4,005,429.00	1.04%	4,046,987.92	2.96%	4,166,801.28
4. Books and Supplies	4000-4999	782,475.00	-7.54%	723,503.00	-0.89%	717,038.00
5. Services and Other Operating Expenditures	5000-5999	3,773,937.00	-9.50%	3,415,592.00	-2.76%	3,321,162.00
6. Capital Outlay	6000-6999	152,950.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,474,824.00	-0.53%	2,461,668.00	3.41%	2,545,566.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(95,828.00)	-0.86%	(95,000.00)	0.00%	(95,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	284,154.00	-9.56%	257,000.00	5.28%	270,577.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,354,516.00	-2.50%	21,795,219.92	0.93%	21,998,186.28
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(781,741.00)		76,272.08		(108,295.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,775,807.29		3,994,066.29		4,070,338.37
2. Ending Fund Balance (Sum lines C and D1)		3,994,066.29		4,070,338.37		3,962,043.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		1,062,822.84		1,062,823.56
b. Restricted	9740	1,062,824.20		0.08		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,174,509.53		2,283,164.00		2,319,501.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	756,734.00		724,351.53		579,219.53
2. Unassigned/Unappropriated	9790	(1.44)		(0.08)		499.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,994,066.29		4,070,338.37		3,962,043.09

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	756,734.00		724,351.53		579,219.53
c. Unassigned/Unappropriated	9790	0.00		0.00		499.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.44)		(0.08)		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		951,732.56		919,351.45		774,718.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.26%		4.22%		3.52%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<u>SAN LUIS OBISPO COUNTY SELPA</u>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		15,036,447.00		15,036,447.00		15,036,447.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		22,354,516.00		21,795,219.92		21,998,186.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		22,354,516.00		21,795,219.92		21,998,186.28
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		22,354,516.00		21,795,219.92		21,998,186.28
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		670,635.48		653,856.60		659,945.59
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		581,000.00		581,000.00		581,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		670,635.48		653,856.60		659,945.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Yellow-Reserve levels

Current LEA: 40-10405-0000000 San Luis Obispo County Office of Education		
		(Enter a SELPA ID from the list below then save and close)
Selected SELPA: AJ		
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

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	(2,626.00)	0.00	(98,920.00)				
Other Sources/Uses Detail					44,391.00	424,237.00		
Fund Reconciliation							269,566.24	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	2,626.00	0.00	98,920.00	0.00				
Other Sources/Uses Detail					364,237.00	0.00		
Fund Reconciliation							0.00	269,566.24
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	0.00		
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	1,521.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	33,850.00		
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	7,020.00		
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	2,000.00		
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

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
66 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
TOTALS	2,626.00	(2,626.00)	98,920.00	(98,920.00)	468,628.00	468,628.00	269,566.24	269,566.24

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	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	(2,500.00)	0.00	(95,828.00)				
Other Sources/Uses Detail					40,221.00	284,154.00		
Fund Reconciliation								
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								
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								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,500.00	0.00	95,828.00	0.00				
Other Sources/Uses Detail					224,154.00	0.00		
Fund Reconciliation								
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								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,521.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	29,200.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	7,000.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	2,500.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
 2015-16 Budget
 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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,500.00	(2,500.00)	95,828.00	(95,828.00)	324,375.00	324,375.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA		
3.0%	0	to	6,999
2.0%	7,000	to	59,999
1.0%	60,000	and	over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Countywide Other Purpose ADA in the Original Budget column. For the First Prior Year, enter the County Operations Grant Funded ADA in the Original Budget column. All other data are extracted or calculated

Fiscal Year	Revenue Limit Countywide Other Purpose ADA/County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line 27/Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	34,153.00	34,809.82	N/A	Met
Second Prior Year (2013-14)	34,475.00	32,951.07	4.4%	Not Met
First Prior Year (2014-15)	32,636.64	33,020.59	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

County experienced unpredicted increase in declining enrollment for fiscal year 2013-14

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1e and C2e) (Form A, Lines B1d, C2d, C6d)	District Funded - County Program ADA (Form A, Line B2f) (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) (Form A, Lines C1, C3f, C5, C7f)
Third Prior Year (2012-13)	N/A	N/A	N/A	N/A
Second Prior Year (2013-14)	220.45	113.52	32,951.07	0.00
First Prior Year (2014-15)	179.00	38.93	33,020.59	0.00
Historical Average:	199.73	76.23	32,985.83	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2015-16)				
(historical average plus 2%):	203.72	77.75	33,645.55	0.00
1st Subsequent Year (2016-17)				
(historical average plus 4%):	207.72	79.28	34,305.26	0.00
2nd Subsequent year (2017-18)				
(historical average plus 6%):	211.71	80.80	34,964.98	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d, C2d, C6d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1, C3f, C5, C7f)
Budget Year (2015-16)	164.20	38.93	33,020.59	0.00
1st Subsequent Year (2016-17)	150.88	38.93	33,020.59	0.00
2nd Subsequent Year (2017-18)	138.89	38.93	33,020.59	0.00
Status:	Met	Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)¹ plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. Calculating the County Office's LCFF Revenue Standard

This criterion is disabled for county offices of education during transition to full LCFF implementation.

2B. Alternate Revenue Limit Standard - Excess Property Tax

This criterion is disabled for county offices of education during transition to full LCFF implementation.

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	19,633,287.00	19,633,287.00	19,626,193.00	19,626,193.00
County Office's Projected Change in LCFF Revenue:		0.00%	-0.04%	0.00%

This criterion is disabled for county offices of education during transition to full LCFF implementation. The percentages are used in Criteria 3 and 4.

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

This criterion is disabled for county offices of education during transition to full LCFF implementation.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

It is likely that for many county offices the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County Office's Change in Funding Level (Criterion 2C):	0.00%	-0.04%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.04% to 4.96%	-5.00% to 5.00%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2014-15)	15,115,010.00		
Budget Year (2015-16)	14,982,004.00	-0.88%	Met
1st Subsequent Year (2016-17)	15,032,456.92	0.34%	Met
2nd Subsequent Year (2017-18)	15,238,843.28	1.37%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County Office's Change in Funding Level (Criterion 2C):	0.00%	-0.04%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.04% to 9.96%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.04% to 4.96%	-5.00% to 5.00%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
----------------------------	--------	--------------------------------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2014-15)	2,314,748.00		
Budget Year (2015-16)	2,202,885.00	-4.83%	No
1st Subsequent Year (2016-17)	2,122,872.00	-3.63%	No
2nd Subsequent Year (2017-18)	2,038,321.00	-3.98%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2014-15)	2,275,526.00		
Budget Year (2015-16)	2,405,386.00	5.71%	Yes
1st Subsequent Year (2016-17)	2,421,187.00	0.66%	No
2nd Subsequent Year (2017-18)	2,366,686.00	-2.25%	No

Explanation:
(required if Yes)

2015-16 & 2016-17: Increased \$550 per ADA one-time funds in the amount of \$90,607; Increased for one-time LCAP dollars in the amount of \$165,000 for 2015-16 & 2016-17.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2014-15)	6,841,921.58		
Budget Year (2015-16)	6,644,058.00	-2.89%	No
1st Subsequent Year (2016-17)	7,034,999.00	5.88%	Yes
2nd Subsequent Year (2017-18)	7,181,294.00	2.08%	No

Explanation:
(required if Yes)

Increased Interagency revenues to reflect increase in Special Education Programs

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2014-15)	1,359,047.87		
Budget Year (2015-16)	782,475.00	-42.42%	Yes
1st Subsequent Year (2016-17)	723,503.00	-7.54%	Yes
2nd Subsequent Year (2017-18)	717,038.00	-0.89%	No

Explanation:
(required if Yes)

Decreased books and supplies in Budget Year to reflect one-time funds for common core, EIA. Also reduced Alternative Education supply budgets. Reduced for declining enrollment

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2014-15)	5,127,749.65		
Budget Year (2015-16)	3,773,937.00	-26.40%	Yes
1st Subsequent Year (2016-17)	3,415,592.00	-9.50%	Yes
2nd Subsequent Year (2017-18)	3,321,162.00	-2.76%	No

Explanation:
(required if Yes)

Reduced for one-time expenditures and carryover. Increased expenditures to reflect 20% decrease in ERATE reimbursement. Reduced travel and conference

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2014-15)	11,432,195.58		
Budget Year (2015-16)	11,252,329.00	-1.57%	Met
1st Subsequent Year (2016-17)	11,579,056.00	2.90%	Met
2nd Subsequent Year (2017-18)	11,586,303.00	0.06%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2014-15)	6,486,797.52		
Budget Year (2015-16)	4,556,412.00	-29.76%	Not Met
1st Subsequent Year (2016-17)	4,139,095.00	-9.16%	Met
2nd Subsequent Year (2017-18)	4,038,200.00	-2.44%	Met

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

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

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

Other State Revenue
(linked from 4B
if NOT met)

Explanation:

Other Local Revenue
(linked from 4B
if NOT met)

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

Explanation:

Books and Supplies
(linked from 4B
if NOT met)

Decreased books and supplies in Budget Year to reflect one-time funds for common core, EIA. Also reduced Alternative Education supply budgets. Reduced for declining enrollment

Explanation:

Services and Other Exps
(linked from 4B
if NOT met)

Reduced for one-time expenditures and carryover. Increased expenditures to reflect 20% decrease in ERATE reimbursement. Reduced travel and conference

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/ Restricted Maintenance Account	12,019,305.00	360,579.15	373,753.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,293,335.00	1,121,052.00	1,402,335.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	413,287.81	905,866.80	0.00
c. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.59)	(0.59)
d. Available Reserves (Lines 1a through 1c)	1,706,622.81	2,026,918.21	1,402,334.41
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	21,966,684.81	22,421,031.03	26,005,892.52
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	14,657,793.51	13,176,430.57	15,499,555.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	36,624,478.32	35,597,461.60	41,505,447.52
3. County Office's Available Reserve Percentage (Line 1d divided by Line 2c)	4.7%	5.7%	3.4%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.6%	1.9%	1.1%

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

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

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	2,441,472.76	5,453,512.90	N/A	Met
Second Prior Year (2013-14)	670,295.74	9,069,028.75	N/A	Met
First Prior Year (2014-15)	(2,270,066.04)	13,736,442.94	16.5%	Not Met
Budget Year (2015-16) (Information only)	(560,174.00)	12,019,305.00		

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

Deficit spending has increased due to continual declining enrollment in Community School Programs. Expenditure reductions have been implemented in 2014-15, 2015-16, and two subsequent years.

7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$5,806,999
1.3%	\$5,807,000	to \$14,514,999
1.0%	\$14,515,000	to \$65,323,000
0.7%	\$65,323,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:

County Office's Fund Balance Standard Percentage Level:

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

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

a. Enter the name(s) of the SELPA(s): SAN LUIS OBISPO COUNTY SELPA

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	15,036,447.00	15,036,447.00	15,036,447.00

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	2,022,880.84	2,649,715.07	N/A	Met
Second Prior Year (2013-14)	4,771,397.87	5,091,187.83	N/A	Met
First Prior Year (2014-15)	5,511,561.25	5,761,483.57	N/A	Met
Budget Year (2015-16) (Information only)	3,491,417.53			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$65,000 (greater of)		0	to \$5,806,999
4% or \$290,000 (greater of)		\$5,807,000	to \$14,514,999
3% or \$581,000 (greater of)		\$14,515,000	to \$65,323,000
2% or \$1,960,000 (greater of)		\$65,323,001	and over

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

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

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 2557), rounded to the nearest thousand.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	22,354,516	21,795,220	21,998,186
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	22,354,516.00	21,795,219.92	21,998,186.28
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	15,036,447.00	15,036,447.00	15,036,447.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	22,354,516.00	21,795,219.92	21,998,186.28
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	670,635.48	653,856.60	659,945.59
6. Reserve Standard - by Amount (From percentage level chart above)	581,000.00	581,000.00	581,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	670,635.48	653,856.60	659,945.59

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	756,734.00	724,351.53	579,219.53
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	499.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.44)	(0.08)	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	195,000.00	195,000.00	195,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	951,732.56	919,351.45	774,718.53
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.26%	4.22%	3.52%
County Office's Reserve Standard (Section 8A, Line 7):	670,635.48	653,856.60	659,945.59
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(866,364.10)			
Budget Year (2015-16)	(807,500.00)	(58,864.10)	-6.8%	Met
1st Subsequent Year (2016-17)	(731,881.00)	(75,619.00)	-9.4%	Met
2nd Subsequent Year (2017-18)	(658,693.00)	(73,188.00)	-10.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2014-15)	44,391.00			
Budget Year (2015-16)	40,221.00	(4,170.00)	-9.4%	Met
1st Subsequent Year (2016-17)	12,221.00	(28,000.00)	-69.6%	Not Met
2nd Subsequent Year (2017-18)	12,221.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2014-15)	364,237.00			
Budget Year (2015-16)	284,154.00	(80,083.00)	-22.0%	Not Met
1st Subsequent Year (2016-17)	257,000.00	(27,154.00)	-9.6%	Met
2nd Subsequent Year (2017-18)	270,577.00	13,577.00	5.3%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers In are reduced in fiscal year 2016-17 to reflect One-Time DP migration expenditures in 2015-16.

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

Explanation:
(required if NOT met)

Transfers Out are reduced in 2015-16 to reflect decrease in County supported programs in Fund 12-Child Development

- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Varied, according to source of funds for salary		

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
Child Care Facilities Fund Loan	6		Unrestricted Resources Object 7439	126,000
TOTAL:				126,000

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	68,420	68,420	68,420	68,420

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Child Care Facilities Fund Loan	21,000	21,000	21,000	21,000
Total Annual Payments:	89,420	89,420	89,420	89,420
Has total annual payment increased over prior year (2014-15)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in Item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:
a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The COE offers lifetime health benefits to permanent employees of at least .50 FTE who were hired prior to 1984. For retirees covered by Medi-Care, the Medi-Care supplemental plan is free and the other medical plans require retiree contribution. The COE reimburses lifetime retirees for their Medi-Care premiums.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

	Self-Insurance Fund	Government Fund
	0	2,323,631

4. OPEB Liabilities

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

10,701,035.00
10,701,035.00
Actuarial
Jul 01, 2013

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a.	684,994.00	684,994.00	684,994.00
b.	671,971.00	671,971.00	671,971.00
c.	661,503.00	663,626.00	663,121.00
d.	67	67	67

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	46.2	47.2	46.2	45.2

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

No negotiations settled for 2015-16

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

35,709

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
--------------------------	----------------------------------	----------------------------------

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,404,310	1,478,879	1,557,260

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
34,451	34,451	34,451
	0.0%	0.0%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	94.2	94.5	94.5	94.5

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

37,580

6. Amount included for any tentative salary schedule increases

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	0	0	0

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,962,807	2,067,032	2,170,384

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
52,760	52,760	52,760

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	41.6	40.6	40.6	40.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No		
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

36,889

4. Amount included for any tentative salary schedule increases

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tentative salary schedule increases	0	0	0

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	14,501	14,501	14,501
Percent change in step & column over prior year			

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes
Jun 25, 2015

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?
- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A6. Health benefits at lowest plan is free to selected retirees. (See S7A)	A8. Change of COE Superintendent, effective January 5, 2015.
--	--

End of County Office Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	8,826,342.00	8,565,427.00	-3.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			15,283,490.00	15,036,447.00	-1.6%
B. EXPENDITURES					
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	15,499,555.00	15,036,447.00	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			15,499,555.00	15,036,447.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(216,065.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(216,065.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,115.32	(117,949.68)	-220.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,115.32	(117,949.68)	-220.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,115.32	(117,949.68)	-220.2%
2) Ending Balance, June 30 (E + F1e)			(117,949.68)	(117,949.68)	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			(117,949.68)	(117,949.68)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,989,131.53		
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	755.00		
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			2,989,886.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	392,759.71		
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			392,759.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,597,126.82		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	6,457,148.00	6,471,020.00	0.2%
TOTAL, FEDERAL REVENUE			6,457,148.00	6,471,020.00	0.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	6,986,593.00	6,944,511.00	-0.6%
Prior Years	6500	8319	268,518.00	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	1,571,231.00	1,620,916.00	3.2%
TOTAL, OTHER STATE REVENUE			8,826,342.00	8,565,427.00	-3.0%
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%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			15,283,490.00	15,036,447.00	-1.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	7,982,412.00	8,055,383.00	0.9%
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	7,471,176.00	6,944,511.00	-7.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,499,555.00	15,036,447.00	-3.0%
TOTAL, EXPENDITURES			15,499,555.00	15,036,447.00	-3.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	8,826,342.00	8,565,427.00	-3.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			15,283,490.00	15,036,447.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
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	15,499,555.00	15,036,447.00	-3.0%
10) TOTAL EXPENDITURES			15,499,555.00	15,036,447.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(216,065.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(216,065.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,115.32	(117,949.68)	-220.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,115.32	(117,949.68)	-220.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,115.32	(117,949.68)	-220.2%
2) Ending Balance, June 30 (E + F1e)			(117,949.68)	(117,949.68)	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					
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	(117,949.68)	(117,949.68)	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,265.00	54,065.00	-10.3%
3) Other State Revenue		8300-8599	610,440.00	655,071.00	7.3%
4) Other Local Revenue		8600-8799	402,317.50	378,649.00	-5.9%
5) TOTAL, REVENUES			1,073,022.50	1,087,785.00	1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	438,090.00	440,119.00	0.5%
2) Classified Salaries		2000-2999	408,469.00	331,542.00	-18.8%
3) Employee Benefits		3000-3999	378,109.00	355,826.00	-5.9%
4) Books and Supplies		4000-4999	78,735.50	48,415.00	-38.5%
5) Services and Other Operating Expenditures		5000-5999	46,085.00	25,076.00	-45.6%
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	98,920.00	95,828.00	-3.1%
9) TOTAL, EXPENDITURES			1,448,408.50	1,296,806.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(375,386.00)	(209,021.00)	-44.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	364,237.00	224,154.00	-38.5%
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			364,237.00	224,154.00	-38.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,149.00)	15,133.00	-235.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,995.18	8,846.18	-55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,995.18	8,846.18	-55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,995.18	8,846.18	-55.8%
2) Ending Balance, June 30 (E + F1e)			8,846.18	23,979.18	171.1%
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	796.72	15,929.72	1899.4%
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	8,049.46	8,049.46	0.0%
Reserved for Fund 12 Child Development Pr	0000	9780		8,049.46	
Reserved for Fund 12 Child Development Pr	0000	9780	8,049.46		
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 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	121,469.50		
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	1,771.00		
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			123,240.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,037.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	269,566.24		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			271,603.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(148,363.47)		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,633.00	22,290.00	-19.3%
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	32,632.00	31,775.00	-2.6%
TOTAL, FEDERAL REVENUE			60,265.00	54,065.00	-10.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,819.00	9,819.00	44.0%
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	601,121.00	642,752.00	6.9%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
TOTAL, OTHER STATE REVENUE			610,440.00	655,071.00	7.3%
OTHER LOCAL REVENUE					
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	0.00	0.00	0.0%
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	364,278.00	363,649.00	-0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	38,039.50	15,000.00	-60.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			402,317.50	378,649.00	-5.9%
TOTAL, REVENUES			1,073,022.50	1,087,785.00	1.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	333,358.00	332,110.00	-0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,732.00	108,009.00	3.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			438,090.00	440,119.00	0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	273,100.00	188,817.00	-30.9%
Classified Support Salaries		2200	82,295.00	86,265.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,074.00	56,460.00	6.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			408,469.00	331,542.00	-18.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,515.00	46,946.00	53.8%
PERS		3201-3202	50,597.00	40,451.00	-20.1%
OASDI/Medicare/Alternative		3301-3302	11,299.00	10,998.00	-2.7%
Health and Welfare Benefits		3401-3402	192,546.00	167,169.00	-13.2%
Unemployment Insurance		3501-3502	393.00	381.00	-3.1%
Workers' Compensation		3601-3602	32,010.00	34,667.00	8.3%
OPEB, Allocated		3701-3702	60,749.00	55,214.00	-9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			378,109.00	355,826.00	-5.9%
BOOKS AND SUPPLIES					
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	44,710.50	20,415.00	-54.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	34,025.00	28,000.00	-17.7%
TOTAL, BOOKS AND SUPPLIES			78,735.50	48,415.00	-38.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,046.00	11,340.00	25.4%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,800.00	500.00	-96.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,200.00	2,700.00	-35.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,626.00	2,500.00	-4.8%
Professional/Consulting Services and Operating Expenditures		5800	10,758.00	5,400.00	-49.8%
Communications		5900	3,555.00	2,536.00	-28.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,085.00	25,076.00	-45.6%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	98,920.00	95,828.00	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,920.00	95,828.00	-3.1%
TOTAL, EXPENDITURES			1,448,408.50	1,296,806.00	-10.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	364,237.00	224,154.00	-38.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			364,237.00	224,154.00	-38.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			364,237.00	224,154.00	-38.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,265.00	54,065.00	-10.3%
3) Other State Revenue		8300-8599	610,440.00	655,071.00	7.3%
4) Other Local Revenue		8600-8799	402,317.50	378,649.00	-5.9%
5) TOTAL REVENUES			1,073,022.50	1,087,785.00	1.4%
B. EXPENDITURES (Objects 1000-7999)					
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		34,025.00	28,000.00	-17.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,174,116.50	1,037,243.00	-11.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		98,920.00	95,828.00	-3.1%
8) Plant Services	8000-8999		141,347.00	135,735.00	-4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,448,408.50	1,296,806.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(375,386.00)	(209,021.00)	-44.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	364,237.00	224,154.00	-38.5%
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			364,237.00	224,154.00	-38.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,149.00)	15,133.00	-235.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,995.18	8,846.18	-55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,995.18	8,846.18	-55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,995.18	8,846.18	-55.8%
2) Ending Balance, June 30 (E + F1e)			8,846.18	23,979.18	171.1%
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			796.72	15,929.72	1899.4%
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	8,049.46	8,049.46	0.0%
Reserved for Fund 12 Child Development Pr	0000	9780		8,049.46	
Reserved for Fund 12 Child Development Pr	0000	9780	8,049.46		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
6105	Child Development: California State Preschool Program	0.35	0.35
9010	Other Restricted Local	796.37	15,929.37
Total, Restricted Balance		796.72	15,929.72

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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					
		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	3.31	3.31	0.0%
	Reserved for Fund 14 Deferred Maintenance	0000		3.31	
	Reserved for Fund 14 Deferred Maintenance	0000	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 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
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%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	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					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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%
Reserved for Fund 14 Deferred Maintenance	0000	9780		3.31	
Reserved for Fund 14 Deferred Maintenance	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 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,142.00	10,141.00	0.0%
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			10,142.00	10,141.00	0.0%
B. EXPENDITURES					
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	8,621.00	8,620.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,621.00	8,620.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,521.00	1,521.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,521.00	1,521.00	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			(1,521.00)	(1,521.00)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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					
		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 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	1,521.00	1,521.00	0.0%
Pass-Through Revenues from Federal Sources		8287	8,621.00	8,620.00	0.0%
TOTAL, FEDERAL REVENUE			10,142.00	10,141.00	0.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			10,142.00	10,141.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	8,621.00	8,620.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,621.00	8,620.00	0.0%
TOTAL, EXPENDITURES			8,621.00	8,620.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,521.00	1,521.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,521.00	1,521.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,142.00	10,141.00	0.0%
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			10,142.00	10,141.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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	8,621.00	8,620.00	0.0%
10) TOTAL, EXPENDITURES			8,621.00	8,620.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,521.00	1,521.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,521.00	1,521.00	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			(1,521.00)	(1,521.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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			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			0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
- Total, Restricted Balance		0.00	0.00

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	1,650.00	1,200.00	-27.3%
5) TOTAL, REVENUES			1,650.00	1,200.00	-27.3%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,650.00	1,200.00	-27.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,850.00	29,200.00	-13.7%
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			(33,850.00)	(29,200.00)	-13.7%

July 1 Budget

San Luis Obispo County Office of Education
 Special Reserve Fund for Other Than Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,200.00)	(28,000.00)	-13.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	542,470.59	510,270.59	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,470.59	510,270.59	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,470.59	510,270.59	-5.9%
2) Ending Balance, June 30 (E + F1e)			510,270.59	482,270.59	-5.5%
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	315,270.59	287,270.59	-8.9%
Reserved for Fund 17 Health and Welfare C	0000	9780		165,576.42	
Reserved for Fund 17 DP Banking	0000	9780		121,694.17	
Reserved for Fund 17 Health and Welfare C	0000	9780	165,576.42		
Reserved for Fund 17 DP Banking	0000	9780	149,694.17		
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%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	544,118.12		
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			544,118.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			544,118.12		

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

40 10405 0000000
 Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,650.00	1,200.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,650.00	1,200.00	-27.3%
TOTAL, REVENUES			1,650.00	1,200.00	-27.3%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Other Than Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

40 10405 0000000
 Form 17

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	33,850.00	29,200.00	-13.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,850.00	29,200.00	-13.7%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(33,850.00)	(29,200.00)	-13.7%

July 1 Budget

San Luis Obispo County Office of Education Capital Reserve Fund for Other Than Capital Outlay Projects
 San Luis Obispo County Expenditures by Function

40 10405 0000000
 Form 17

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	1,650.00	1,200.00	-27.3%
5) TOTAL REVENUES			1,650.00	1,200.00	-27.3%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,650.00	1,200.00	-27.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,850.00	29,200.00	-13.7%
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			(33,850.00)	(29,200.00)	-13.7%

San Luis Obispo County Office of Education
 San Luis Obispo County

July 1 Budget

Special Reserve Fund for Other Than Capital Outlay Projects
 Expenditures by Function

40 10405 000000
 Form 17

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,200.00)	(28,000.00)	-13.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	542,470.59	510,270.59	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,470.59	510,270.59	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,470.59	510,270.59	-5.9%
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	315,270.59	287,270.59	-8.9%
Reserved for Fund 17 Health and Welfare C:	0000	9780		165,576.42	
Reserved for Fund 17 DP Banking	0000	9780		121,694.17	
Reserved for Fund 17 Health and Welfare C:	0000	9780	165,576.42		
Reserved for Fund 17 DP Banking	0000	9780	149,694.17		
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%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Postemployment Benefits
San Luis Obispo County Expenditures by Object

40 10405 000000
Form 20

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	7,020.00	7,000.00	-0.3%
5) TOTAL REVENUES			7,020.00	7,000.00	-0.3%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,020.00	7,000.00	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,020.00	7,000.00	-0.3%
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			(7,020.00)	(7,000.00)	-0.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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)			2,323,631.86	2,323,631.86	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	2,323,631.86	2,323,631.86	0.0%
Reserved for Fund 20 Postemployment Ben	0000	9780		2,323,631.86	
Reserved for Fund 20 Postemployment Ben	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%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Postemployment Benefits
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 20

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,318,175.91		
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			2,330,651.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,330,651.03		

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Postemployment Benefits
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 20

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	7,020.00	7,000.00	-0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,020.00	7,000.00	-0.3%
TOTAL, REVENUES			7,020.00	7,000.00	-0.3%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Postemployment Benefits
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 20

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	7,020.00	7,000.00	-0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,020.00	7,000.00	-0.3%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(7,020.00)	(7,000.00)	-0.3%

San Luis Obispo County Office of Education
 San Luis Obispo County

July 1 Budget
 Special Reserve Fund for Postemployment Benefits
 Expenditures by Function

40 10405 000000
 Form 20

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	7,020.00	7,000.00	-0.3%
5) TOTAL REVENUES			7,020.00	7,000.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,020.00	7,000.00	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,020.00	7,000.00	-0.3%
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			(7,020.00)	(7,000.00)	-0.3%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Postemployment Benefits
 San Luis Obispo County Expenditures by Function

40 10405 0000000
 Form 20

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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)					
Reserved for Fund 20 Postemployment Benefits	0000	9780	2,323,631.86	2,323,631.86	0.0%
Reserved for Fund 20 Postemployment Benefits	0000	9780	2,323,631.86	2,323,631.86	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%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
	Total, Restricted Balance	0.00	0.00

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	2,000.00	2,500.00	25.0%
5) TOTAL, REVENUES			2,000.00	2,500.00	25.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,500.00	25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	2,000.00	2,500.00	25.0%
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			58,000.00	57,500.00	-0.9%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

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 Form 40

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	0.0%
F. FUND BALANCE, RESERVES					
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)					
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	773,989.37	833,989.37	7.8%
Reserved for Fund 40 Capital Outlay Project	0000	9760		833,989.37	
Reserved for Fund 40 Capital Outlay Project	0000	9760	773,989.37		
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%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	716,157.81		
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			716,157.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			716,157.81		

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	2,000.00	2,500.00	25.0%
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%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,500.00	25.0%
TOTAL, REVENUES			2,000.00	2,500.00	25.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 40

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

40 10405 000000
 Form 40

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.0%
INTERFUND TRANSFERS OUT					
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	2,000.00	2,500.00	25.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000.00	2,500.00	25.0%

July 1 Budget

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Object

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 Form 40

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,000.00	57,500.00	-0.9%

San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Function

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Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
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	2,000.00	2,500.00	25.0%
5) TOTAL, REVENUES			2,000.00	2,500.00	25.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,000.00	2,500.00	25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	2,000.00	2,500.00	25.0%
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			58,000.00	57,500.00	-0.9%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	0.0%
F. FUND BALANCE, RESERVES					
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	773,989.37	833,989.37	7.8%
Reserved for Fund 40 Capital Outlay Project:	0000	9760		833,989.37	
Reserved for Fund 40 Capital Outlay Project:	0000	9760	773,989.37		
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%

