



SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION
LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2013-2014 Annual Budget

Julian D. Crocker
County Superintendent of Schools

Board of Education:

Gaye L. Galvan
Paul Madonna
Floyd Moffatt
Larry Peterson
Diane A. Ward



Internal Memo

TO: Julian D. Crocker, County Superintendent of Schools

FROM: Mary Jarvis, Assistant Superintendent for Business Services

DATE: June 27, 2013

RE: BUDGET NARRATIVE

BUDGET PRINCIPLES

The budget for the 2013-14 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 2013-14. 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.

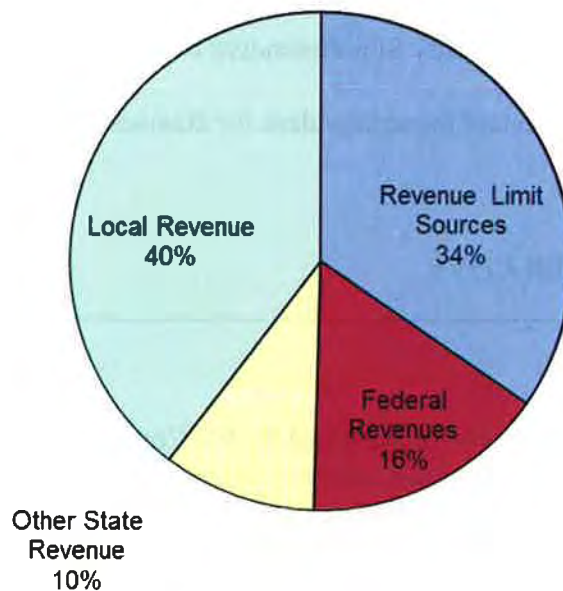
NEW PROGRAMS

In his budget proposal, Governor Brown has proposed a significant overhaul of school funding – the Local Control Funding Formula (LCFF). The state legislature has come to agreement on a compromise program, maintaining much of the framework of the governor's plan. The budget presented to this board for adoption was developed under what was existing law – Revenue Limit (RL) calculations. Within 45 days of the date that the budget bill is signed into law, the County Office will make significant changes to the budget and will present those revisions to the Board at its August 1st meeting.

REVENUES

The San Luis Obispo County Office of Education budget is based on the revenue limit calculations assuming a Cost of Living Increase (COLA) of 1.565%; attendance to remain flat compared to the 2012-13 second period attendance count and no deficit reduction. The County Office stands to benefit from the LCFF funding formula.

Where Does the Money Come From?

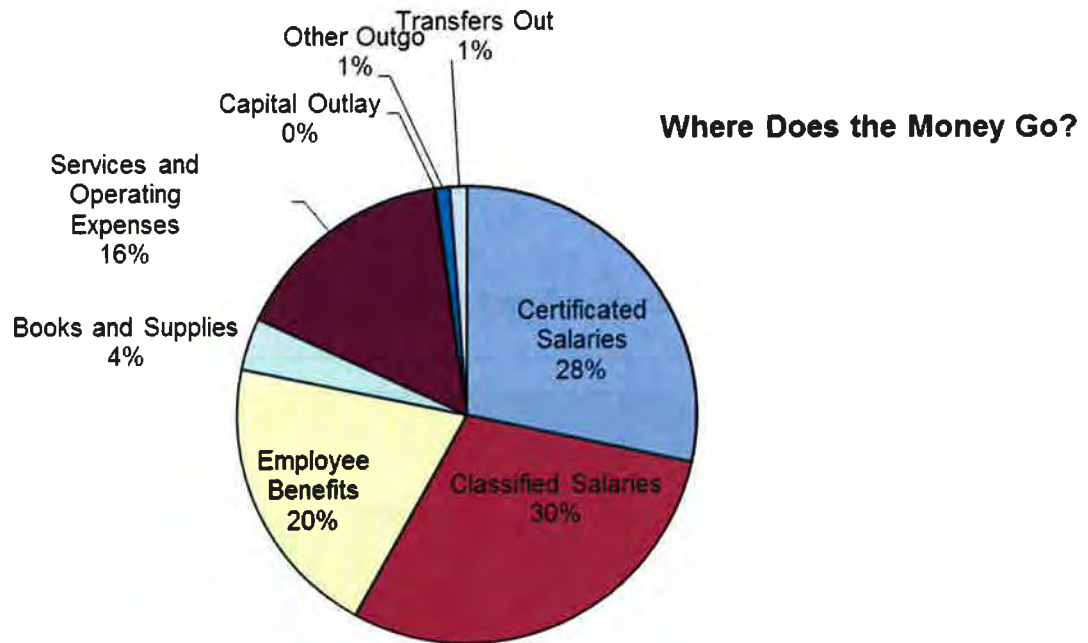


The current budget includes funding for categorical programs in the restricted budget including Juvenile Court and Community School (JC/CS), Routine Restricted Maintenance Program, and funding for programs that were made flexible per Education Code 42605, and Economic Impact Aid. Under the compromise LCFF plan, funding for JC/CS will continue as unrestricted funds. Funding for most other state programs will not continue.

The state budget proposal includes a provision that the excess property taxes will be returned to the county government to support county court functions. In the adopted budget, those excess taxes are reserved in the Fund Balance. The new state budget will provide approximately \$170 per student to implement Common Core Standards. Those funds are not included in the budgeted revenues for SLOCOE.

The state budget bill includes language that would require the County Office to transfer excess property taxes back to the County Auditor Controller. Those funds will support county court operations, and are held in reserve in the Fund Balance as an assigned item.

EXPENDITURES



Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and a 1.565% salary increase that was effective February 1, 2013. In the estimated actuals (2012-13), a half-year raise and one-time bonuses were expended from unrestricted funds for all staff. In the budget, ongoing costs of the raise will be funded from categorical funds according to each employee's funding source.

Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the 2011-12 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.

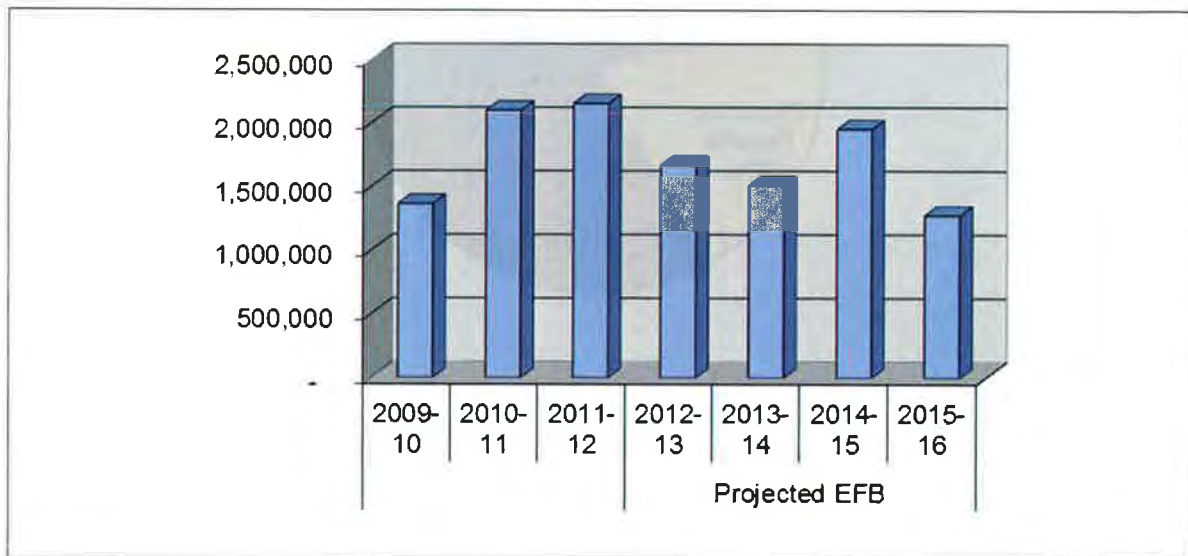
Deferred Maintenance

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 Board’s stated objective of five percent for the 2013-14 fiscal year, and for the next two years. The budget demonstrates the ability of the County Office to meet its current-year financial operations and its obligations for the subsequent two fiscal years. The chart titled “Ending Fund Balance” shows a multi-year comparative of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.

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 proposed 2013-14 budget reflects a restructuring of the state program, which reduces staffing costs in an effort to bring the program

into self-supporting status. The fund also includes two universal preschool programs supported by the San Luis Obispo First 5 Commission. The Child Care Planning Council will be operated by the Community Action Partnership of San Luis Obispo (CAPSLO) starting in 2013-14.

Fund 14 – Deferred Maintenance Fund

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

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 2012-13.

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 to the County Office’s budget 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.

ANNUAL BUDGET REPORT:
July 1, 2013 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the County Board of Education. (Pursuant to Education Code sections 1620, 1622, and 33129)

Public Hearing: _____ Adoption Date: June 27, 2013

Place: 3350 Education Dr, San Luis Obispo Signed: _____
Date: June 27, 2013 Clerk/Secretary of the County Board
Time: 1:30 AM (Original signature required)

Contact person for additional information on the budget reports:

Name: Mary Jarvis
Title: Assistant Superintendent
Telephone: 805-782-7210
E-mail: mjarvis@slococ.org

To update our mailing database, please complete the following:

Superintendent's Name: Julian Crocker
Chief Business Official's Name: Mary Jarvis
CBO's Title: Assistant Superintendent
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) - Countywide	Projected countywide other purpose 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 Operated Programs	Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
2	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	No Met
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
5a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
5b	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? <ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment? 		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, are they lifetime benefits? If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 		X
				X
				X
				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) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
			n/a	

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 other purpose 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
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 the 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 27, 2013

For additional information on this certification, please contact:

Name: Mary Jarvis

Title: Assistant Superintendent

Telephone: 805-782-7210

E-mail: mjarvis@slococoe.org

Description	2012-13 Estimated Actuals		2013-14 Budget	
	Annual ADA	Revenue Limit ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY				
1. County School Tuition Fund				
2. Juvenile Halls, Homes, and Camps	1.70	1.70	1.70	1.70
3. County Group Home and Institution Pupils				
4. Community School Pupils				
a. Probation (EC 1981[c][1][2])	7.60	7.60	7.60	7.60
b. Pupils expelled (EC 1981[c][3])	11.25	11.25	11.25	11.25
c. Homeless (EC 1981[d])				
5. Opportunity Schools and Full-Day Opportunity Classes				
6. Cal-SAFE County Classroom*				
7. Community Day Schools				
8. TOTAL, ELEMENTARY	20.55	20.55	20.55	20.55
HIGH SCHOOL				
9. County School Tuition Fund				
10. Juvenile Halls, Homes, and Camps	40.30	40.30	40.30	40.30
11. County Group Home and Institution Pupils				
12. Community School Pupils				
a. Probation (EC 1981[c][1][2])	102.40	102.40	102.40	102.40
b. Pupils expelled (EC 1981[c][3])	93.75	93.75	93.75	93.75
c. Homeless (EC 1981[d])				
13. Opportunity Schools and Full-Day Opportunity Classes				
14. Cal-SAFE County Classroom* Specialized Secondary Schools				
15. Technical, Agricultural, and Conservation Schools				
17. Regional Occupational Centers and Programs*				
18. Adults in Correctional Facilities				
19. Handicapped Adults				
20. Adults*				
21. Community Day Schools				
22. TOTAL, HIGH SCHOOL	236.45	236.45	236.45	236.45
COUNTY SUPPLEMENT				
23. County Community Schools (EC 1982[a])				
a. Elementary				
b. High School				
24. Special Education				
a. Special Day Class - Elementary	58.87	58.87	58.87	58.87
b. Special Day Class - High School	55.44	55.44	55.44	55.44
c. Nonpublic, Nonsectarian Schools - Elementary				
d. Nonpublic, Nonsectarian Schools - High School				
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary				
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School				
25. TOTAL, ADA FROM SCHOOL DISTRICTS	114.31	114.31	114.31	114.31
26. DIRECT SERVICES	1,881.23	1,881.23	1,862.42	1,862.42
OTHER PURPOSE	34,823.00	34,823.00	34,475.00	34,475.00

Description	2012-13 Estimated Actuals		2013-14 Budget	
	Annual ADA	Revenue Limit ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
COMMUNITY DAY SCHOOLS (5th-8th Hours)				
28. Elementary				
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				
b. 7th & 8th Hour Pupil Hours (Hours)*				
29. High School				
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				
b. 7th & 8th Hour Pupil Hours (Hours)*				
CHARTER SCHOOLS AUTHORIZED BY COUNTY BOARD OF EDUCATION				
30. County Operated Charter Schools - Revenue Limit				
a. Kindergarten through Grade Three				
b. Grades Four through Six				
c. Grades Seven through Eight				
d. Grades Nine through Twelve				
e. Community Day Schools				
31. County Operated Charter Schools - Block Grant				
a. Kindergarten through Grade Three				
b. Grades Four through Six				
c. Grades Seven through Eight				
d. Grades Nine through Twelve				
e. Community Day Schools				
32. Other Charter Schools Authorized by County Board of Education				
a. Kindergarten through Grade Three				
b. Grades Four through Six				
c. Grades Seven through Eight				
d. Grades Nine through Twelve				
e. Community Day Schools				
33. TOTAL CHARTER SCHOOLS ADA	0.00	0.00	0.00	0.00
CHARTER SCHOOLS - COMMUNITY DAY SCHOOLS (5th-8th Hours)				
34. Elementary				
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				
b. 7th & 8th Hour Pupil Hours (Hours)*				
35. High School				
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				
b. 7th & 8th Hour Pupil Hours (Hours)*				
SUPPLEMENTAL INSTRUCTION HOURS (Community Schools Only)				
36. Elementary				
a. Core Instruction*				
b. Remedial Instruction*				
37. High School				
a. Core Instruction*				
b. Remedial Instruction*				

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Description (Funds 01, 09, and 62; resources 2400, 2410, and 2420)	Object Codes	Total Programs
A. REVENUES AND OTHER FINANCING SOURCES		
1) Revenue Limit Transfers - Current Year	8091	2,226,856.00
2) Revenue Limit Transfers - Prior Years	8099	0.00
3) Other Local Revenue	8631, 8650, 8660, 8662, 8699, 8710	326,200.00
4) Contributions	8980-8999	260,371.00
5) TOTAL, REVENUES (Sum lines A1-A4)		2,813,427.00
B. EXPENDITURES (in accordance with EC Section 42238.18(b)) (Goals 0000, 3500, & 3600, except where noted otherwise)		
1) Direct Instructional Costs (Goals 3500 & 3600, Function 1000)		
a) Certificated Teachers' Salaries	1100	887,882.00
b) Other Certificated Salaries	1900	0.00
c) Classified Instructional Salaries	2100	7,000.00
d) Other Classified Salaries	2900	0.00
e) Employee Benefits	3000-3999	260,883.00
f) Books and Supplies	4000-4499	14,550.00
g) Services and Other Operating Expenditures	5000-5999	395,195.00
h) Capital Outlay (Equipment & Equipment Replacement)	6400-6500	0.00
i) Total, Direct Instructional Costs (Sum lines B1a-B1h)		1,565,510.00
2) Direct Support Costs (Functions 2000-2999, 3000-3600, 3900, and 8000-8999)		
a) Certificated Teachers' Salaries	1100	0.00
b) Certificated Pupil Support Salaries	1200	0.00
c) Certificated Supervisors' and Administrators' Salaries	1300	252,449.00
d) Other Certificated Salaries	1900	0.00
e) Classified Support Salaries	2200	165,881.00
f) Classified Supervisors' and Administrators' Salaries	2300	10,280.00
g) Clerical, Technical, and Office Staff Salaries	2400	179,695.00
h) Other Classified Salaries	2900	0.00
i) Employee Benefits	3000-3999	225,307.00
j) Books and Supplies	4200-4499	47,600.00
k) Services and Other Operating Expenditures	5000-5999	135,014.00
l) Capital Outlay	6100-6500	0.00
m) Total, Direct Support Costs (Sum lines B2a-B2l)		1,016,226.00
3) Debt Service (Function 9100)	7438-7439	0.00
4) Deferred Maintenance (Function 9300)	7615	0.00
5) SUBTOTAL (Lines B1i plus B2m plus B3 plus B4)		2,581,736.00
6) Indirect Costs and All Other Costs (not to exceed 10% of Line B5)		
a) Transfers of Indirect Costs for General Administration (Function 7210)	7310	199,422.00
b) All Other Costs (Resources 2400-2420, goals 0000, 3500, & 3600, objects 1000-7999, minus lines B5 and B6a)		23,000.00
c) Total, Indirect Costs and All Other Costs (Sum lines B6a-B6b)		222,422.00
d) Less: Maximum Allowed (10% of Line B5)		258,173.60
e) Unallowable Costs (Lines B6c minus B6d) (Must not be positive)		(35,751.60)
7) TOTAL, EXPENDITURES (Lines B5 plus B6c)		2,804,158.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Lines A5 minus B7)		9,269.00

Description (Funds 01, 09, and 62; resources 2400, 2410, and 2420)	Object Codes	Total Programs
D. FUND BALANCE, RESERVES		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	0.12
b) Audit Adjustments	9793	0.00
c) As of July 1 - Audited (Sum lines D1a-D1b)		0.12
d) Other Restatements	9795	0.00
e) Adjusted Beginning Balance (Sum lines D1c-D1d)		0.12
2) Ending Balance, June 30 (Lines C plus D1e)		9,269.12
Components of Ending Fund Balance		
a) Nonspendable		
1) Prepaid Expenditures	9713	0.00
b) Restricted (Net) (Funds 01 and 09, objects 9740 and 9790; Fund 62, Object 9797)	9740, 9790, 9797	9,269.12
1) Reserve for Economic Contingencies		
a) Beginning Balance		
1) Audit Adjustments/Other Restatements (Must not exceed Line D1b plus Line D1d)		
b) Less: Current Uses (Must not be negative)		
c) Plus: Current Contributions (Must not be negative)		
d) Subtotal (Lines D2b1a minus D2b1b plus D2b1c) (Must equal Line D2b1)		0.00
2) Reserve for Capital Outlay		
a) Beginning Balance		
1) Audit Adjustments/Other Restatements (Must not exceed Line D1b plus Line D1d)		
b) Less: Current Uses (Must not be negative)		
c) Plus: Current Contributions (Must not be negative)		
d) Subtotal (Lines D2b2a minus D2b2b plus D2b2c) (Must equal Line D2b2)		0.00
3) Remaining Restricted Balance (b minus b1 minus b2)		9,269.12
E. 15% CALCULATION (in accordance with EC 42238.18(b)(4))		
1) Total, Expenditures (Line B7)		2,804,158.00
2) 15% of Total Expenditures (Line E1 times 15%)		420,623.70
F. AMOUNT IN EXCESS OF ALLOWABLE 15% TRANSFER		
1) Reserve for Economic Contingencies - Current Contributions (Line D2b1c)		0.00
2) Reserve for Capital Outlay- Current Contributions (Line D2b2c)		0.00
3) Total, Transfers (Sum lines F1-F2)		0.00
4) 15% Allowable Transfers (Line E2)		420,623.70
5) Amount in Excess of Allowable Transfers (Lines F3 minus F4, or 0 if negative amount) (Must not be positive)		0.00
G. AMOUNT IN EXCESS OF ALLOWABLE 15% FUND BALANCE		
1) Ending Balance, June 30 (Line D2)		9,269.12
2) Less: Reserve for Capital Outlay (Line D2b2)		
3) Adjusted Net Ending Balance (Lines G1 minus G2)		9,269.12
4) 15% Allowable Net Ending Balance (Line E2) or \$25,000 (whichever is more)		420,623.70
5) Amount in Excess of Allowable Ending Balance (Lines G3 minus G4, or 0 if negative) (If positive, the amount is subject to reduction in apportionment)		0.00

I certify that juvenile court, county group home and institutions, and county community schools funds have been expended in accordance with Education Code Section 42238.18.

Signature: Mary Jarvis

Date: June 19, 2013

Contact Person: Mary Jarvis

Telephone: 805-782-7210

E-mail Address: mjarvis@slococoe.org

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT SUBJECT TO DEFICIT			
1. Juvenile Court Schools and County Community Schools (This amount should be included in resources 2400, 2410 & 2420, Object 8091)	3217	2,831,392.00	2,875,180.00
2. Homeless Children	3220		
3. Opportunity Schools	3231		
4. Vocational Technical Schools	3236		
5. Adults in Correctional Facilities (Contra Costa, Marin, and Riverside Counties)	3242		
6. Total Special Schools and Classes (Sum Lines 1 through 5)	3244	2,831,392.00	2,875,180.00
7. Direct Services	3006	140,735.00	141,507.00
8. Other County School Service Fund Operations	3010	3,486,131.00	3,505,395.00
9. Minimum Teacher Salary Adjustment	3013	57,735.00	55,293.00
10. Teachers' Retirement Board	3015	10,009.00	10,166.00
11. Community Day Schools	3103		
12. Beginning Teacher Salary Incentive Funding	3085		
13. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 6 through 12)	3018	6,526,002.00	6,587,541.00
DEFICIT CALCULATION			
14. Deficit Factor	3019	0.77451	0.77451
15. DEFICITED REVENUE LIMIT (Line 13 times Line 14)	3020	5,054,453.81	5,102,116.38
OTHER REVENUE LIMIT ITEMS			
16. Handicapped Adults (Glenn, Inyo, and Santa Cruz Counties) Inemployment Insurance Increases	3245 3025	157,223.00	10,679.00
17. Less: PERS Reduction (Must agree with objects 8092 and 3801-3802)	3098	88,082.00	87,230.00
19. County School Tuition (Out-of-state)	3033		
20. School Building Aid (EC Section 2555)	3034		
21. Specialized Secondary Schools	3037		
22. Less: Excess Juvenile Court and Community School Account Ending Balance	3038		
23. Transfer of Special Education Revenue Limit from School Districts:			
a. Special Day Class	3041	588,485.00	588,485.00
b. NPS (EC Section 56366(a)(7))	3246		
c. NPS/LCI	3042		
24. Transfer of County Community School Funds from School Districts (Should be included in Resource 2400 or 2420, Object 8091)	3045		
25. Apprenticeship Funding	0570		
26. Community Day Schools Additional Funding	3103, 9007		
27. Adult Education (EC Section 52616.21)	0487		
28. Core Academic Programs	9001		
29. Remedial Program (California High School Exit Exam)	9002		
30. Other Adjustments	---		
31. TOTAL, OTHER REVENUE LIMIT ITEMS			
a. Other Non-deficited Revenue Limit items (Sum of Lines 16 and 17, minus Line 18)	---	69,141.00	(76,551.00)
b. Other Revenue Limit Add-on items (Sum of Lines 19 - 21, plus Lines 23 - 30, minus Line 22)	3046	588,485.00	588,485.00
32. TOTAL, ADJUSTED REVENUE LIMIT (Prior to add-ons) (Line 15 plus Line 31a)	3027	5,123,594.81	5,025,565.38

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
STATE AID PORTION OF REVENUE LIMIT			
33. Total Property Tax Revenues (Including prior year restricted moneys reported in Line 43b)	3059	16,797,426.00	19,706,786.00
34. Ratio of Special Education Property Taxes to Total Property Taxes (Round to six decimals)	3062	0.521706	0.521706
35. Less: Property Taxes other than Special Education (Line 33 times (1 minus Line 34))	3067	8,034,108.07	9,425,637.50
36. Less: Receipts from County Board of Supervisors (Must agree with Object 8070)	3029		
37. Less: Federal Categorical Aid other than Special Education	3030		
38. GROSS STATE AID (Line 32 minus Lines 35 through 37; if negative, then zero)	3032	0.00	0.00
39. Excess Tax Amount (Line 32 minus Lines 35 through 37; if positive, then zero)	3386	(2,910,513.26)	(4,400,072.12)
40. Less: Education Protection Account (Object 8012)	3387		
41. NET STATE AID (Line 38 minus Line 40; if negative, then zero)	3388	0.00	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Object 8011) (Line 41 plus Line 31b)	3047	588,485.00	588,485.00
OTHER ITEMS			
43. Other Items			
a. Excess ERAF	---		
b. Prior Year Restricted Moneys (EC Section 2558(e))	3055		2,909,360.00
FOR USE IN THE CRITERIA AND STANDARDS REVIEW FORM, REVENUE LIMIT STANDARD CALCULATION			
44. Base Revenue Limit per ADA for Juvenile Court Schools, County Community Schools, and County Community School Students Expelled	3200, 3204, 3214		
45. Base Revenue Limit per ADA for Other Purpose	3008		
46. Juvenile Court Schools Statewide Average Base Revenue Limit per ADA for Community Day School	3205		
47. Base Revenue Limit per ADA for Direct Services	3004		
OTHER NON-REVENUE LIMIT ITEMS			
48. Apprenticeship Funding	0570		
49. Community Day Schools Additional Funding	3103, 9007		
50. Adult Education (EC Section 52616.21)	0487		
51. Core Academic Programs	9001		
52. Remedial Program (California High School Exit Exam)	9002		

July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(3,839.00)	0.00	(131,979.00)				
Other Sources/Uses Detail					16,400.00	397,391.00		
Fund Reconciliation							0.00	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	3,839.00	0.00	131,979.00	0.00				
Other Sources/Uses Detail					337,391.00	0.00		
Fund Reconciliation							0.00	0.00
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	900.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,500.00		
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	11,000.00		
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	3,839.00	(3,839.00)	131,979.00	(131,979.00)	413,791.00	413,791.00	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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(3,200.00)	0.00	(110,254.00)				
Other Sources/Uses Detail					12,600.00	252,013.00		
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	3,200.00	0.00	110,254.00	0.00				
Other Sources/Uses Detail					192,013.00	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	600.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,000.00		
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	8,000.00		
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	2,000.00		
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								

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	3,200.00	(3,200.00)	110,254.00	(110,254.00)	264,613.00	264,613.00		

Description	2012-13 Estimated Actuals			2013-14 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) Revenue Limit Sources	5,929,249.00	3,235,964.00	9,165,213.00	4,376,050.00	3,266,000.00	7,642,050.00	-16.6%
2) Federal Revenue	5,974.00	3,469,318.00	3,475,292.00	0.00	3,474,600.00	3,474,600.00	0.0%
3) Other State Revenue	877,173.00	1,942,224.00	2,819,397.00	579,735.00	1,605,008.00	2,184,743.00	-22.5%
4) Other Local Revenue	1,841,794.00	6,242,899.00	8,084,693.00	1,870,750.00	6,871,908.00	8,742,658.00	8.1%
5) TOTAL REVENUES	8,654,190.00	14,890,405.00	23,544,595.00	6,826,535.00	15,217,516.00	22,044,051.00	-6.4%
B. EXPENDITURES							
1) Certificated Salaries	815,168.00	5,197,076.00	6,012,244.00	585,126.00	5,327,031.00	5,912,157.00	-1.7%
2) Classified Salaries	2,816,353.00	3,633,570.00	6,449,923.00	2,670,584.00	3,523,792.00	6,194,376.00	-4.0%
3) Employee Benefits	1,105,863.00	3,198,554.00	4,304,417.00	1,118,618.28	3,096,578.00	4,215,196.28	-2.1%
4) Books and Supplies	433,259.00	609,144.00	1,042,403.00	437,699.00	329,638.00	767,337.00	-26.4%
5) Services and Other Operating Expenditures	1,444,398.00	4,134,833.00	5,579,231.00	1,098,126.00	2,180,717.00	3,278,843.00	-41.2%
6) Capital Outlay	25,572.00	51,435.00	77,007.00	20,000.00	13,000.00	33,000.00	-57.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	22,985.00	343,333.00	366,318.00	22,985.00	296,239.00	319,224.00	-12.9%
8) Other Outgo - Transfers of Indirect Costs	(1,162,404.00)	1,030,425.00	(131,979.00)	(1,114,634.00)	1,004,380.00	(110,254.00)	-16.5%
9) TOTAL EXPENDITURES	5,501,194.00	18,198,370.00	23,699,564.00	4,838,504.28	15,771,375.00	20,609,879.28	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
	3,152,996.00	(3,307,965.00)	(154,969.00)	1,988,030.72	(553,859.00)	1,434,171.72	-1025.5%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	16,400.00	0.00	16,400.00	12,600.00	0.00	12,600.00	-23.2%
b) Transfers Out	337,391.00	60,000.00	397,391.00	192,013.00	60,000.00	252,013.00	-36.6%
2) Other Sources/Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	(472,230.20)	472,230.20	0.00	(624,842.00)	624,842.00	0.00	0.0%
3) Contributions	(793,221.20)	412,230.20	(380,991.00)	(804,255.00)	564,842.00	(239,413.00)	-37.2%
4) TOTAL OTHER FINANCING SOURCES/USES							

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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)			2,359,774.80	(2,895,734.80)	(535,960.00)	1,183,775.72	10,983.00	1,194,758.72	-322.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,411,623.07	3,118,261.17	5,529,884.24	4,771,397.87	222,526.37	4,993,924.24	-9.7%
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)			2,411,623.07	3,118,261.17	5,529,884.24	4,771,397.87	222,526.37	4,993,924.24	-9.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,411,623.07	3,118,261.17	5,529,884.24	4,771,397.87	222,526.37	4,993,924.24	-9.7%
2) Ending Balance, June 30 (E + F1e)			4,771,397.87	222,526.37	4,993,924.24	5,955,173.59	233,509.37	6,188,682.96	23.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	650.00	0.00	650.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	80,050.80	0.00	80,050.80	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	222,527.11	222,527.11	0.00	233,510.11	233,510.11	4.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,028,090.10	0.00	3,028,090.10	4,444,734.10	0.00	4,444,734.10	46.8%
Excess property taxes	0000	9780				4,400,072.00		4,400,072.00	
Lottery carryover	1100	9780				44,662.10		44,662.10	
Excess Property Taxes	0000	9780	2,910,513.00		2,910,513.00				
1.5% effective Feb 1, 2013	0000	9780	72,915.00		72,915.00				
Lottery carryover	1100	9780	44,662.10		44,662.10				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,204,848.00	0.00	1,204,848.00	1,043,095.00	0.00	1,043,095.00	-13.4%
Unassigned/Unappropriated Amount		9790	457,758.97	(0.74)	457,758.23	467,344.49	(0.74)	467,343.75	2.1%

2012-13 Estimated Actuals 2013-14 Budget

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals		2013-14 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)		
G. ASSETS								
1) Cash								
a) in County Treasury		9110	8,459,160.75	(3,166,336.24)			5,292,824.51	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00			0.00	
b) in Banks		9120	33,177.39	0.00			33,177.39	
c) in Revolving Fund		9130	650.00	0.00			650.00	
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	(170.00)	108,567.86			108,397.86	
4) Due from Grantor Government		9290	140,000.00	0.00			140,000.00	
5) Due from Other Funds		9310	0.00	0.00			0.00	
6) Stores		9320	0.00	0.00			0.00	
7) Prepaid Expenditures		9330	80,050.80	0.00			80,050.80	
8) Other Current Assets		9340	0.00	0.00			0.00	
9) TOTAL ASSETS			8,712,868.94	(1,962,896.12)			6,749,972.82	
H. LIABILITIES								
1) Accounts Payable		9500	1,015,496.50	1,767.63			1,017,264.13	
2) Due to Grantor Governments		9590	0.00	0.00			0.00	
3) Due to Other Funds		9610	0.00	0.00			0.00	
4) Current Loans		9640	0.00	0.00			0.00	
5) Deferred Revenue		9650	0.00	10,336.00			10,336.00	
6) TOTAL LIABILITIES			1,015,496.50	12,103.63			1,027,600.13	
I. FUND EQUITY								
Ending Fund Balance, June 30			7,697,372.44	(1,974,999.75)			5,722,372.69	
(G9 - H6)								

Description	2012-13 Estimated Actuals			2013-14 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)	
REVENUE LIMIT SOURCES							
Principal Apportionment	588,485.00	0.00	588,485.00	588,485.00	0.00	588,485.00	0.0%
State Aid - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years							
Tax Relief Subventions	138,677.00	0.00	138,677.00				
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes							
County & District Taxes	16,162,017.00	0.00	16,162,017.00	16,241,622.00	0.00	16,241,622.00	-1.1%
Secured Roll Taxes	397,802.00	0.00	397,802.00	393,986.00	0.00	393,986.00	-1.0%
Unsecured Roll Taxes	(17,595.00)	0.00	(17,595.00)	(96,975.00)	0.00	(96,975.00)	451.2%
Prior Years' Taxes	96,737.00	0.00	96,737.00	112,752.00	0.00	112,752.00	16.6%
Supplemental Taxes							
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	19,788.00	0.00	19,788.00	8,826.00	0.00	8,826.00	-55.4%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Suprs.	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	17,385,911.00	0.00	17,385,911.00	17,385,911.00	0.00	17,385,911.00	0.0%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(2,781,426.00)		(2,781,426.00)	(2,815,341.00)		(2,815,341.00)	1.2%
Juvenile Court/County Community Schools Transfer		2,192,941.00	2,192,941.00		2,226,856.00	2,226,856.00	1.5%
Community Day Schools Transfer		0.00	0.00		0.00	0.00	0.0%
California Dept of Education SACS Financial Reporting Software - 2013.1.0							
File: fund-a (Rev 03/13/2013)							

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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)	
Special Education ADA Transfer	6500	8091	588,485.00	588,485.00	588,485.00	588,485.00	588,485.00	588,485.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	88,082.00	0.00	88,082.00	87,230.00	0.00	87,230.00	-1.0%
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	(8,763,318.00)	454,538.00	(8,308,780.00)	(10,281,750.00)	450,659.00	(9,831,091.00)	18.3%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			5,929,249.00	3,235,964.00	9,165,213.00	4,376,050.00	3,266,000.00	7,642,050.00	-16.6%
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	56,562.00	56,562.00	0.00	56,562.00	56,562.00	0.0%
Special Education Discretionary Grants		8182	0.00	705,716.00	705,716.00	0.00	674,453.00	674,453.00	-4.4%
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	5,974.00	0.00	5,974.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	322,333.00	322,333.00	0.00	275,239.00	275,239.00	-14.6%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	1,261,948.00	1,261,948.00	0.00	940,662.00	940,662.00	-25.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	104,681.00	104,681.00	0.00	114,604.00	114,604.00	9.5%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	17,415.00	17,415.00	0.00	17,415.00	17,415.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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		20,806.00	20,806.00		31,492.00	31,492.00	51.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290		50,000.00	50,000.00		45,500.00	45,500.00	-9.0%
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	929,857.00	929,857.00	0.00	1,318,673.00	1,318,673.00	41.8%
TOTAL, FEDERAL REVENUE			5,974.00	3,469,318.00	3,475,292.00	0.00	3,474,600.00	3,474,600.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		663,739.00	663,739.00		699,114.00	699,114.00	5.3%
Prior Years	6500	8319		(234.00)	(234.00)		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		8,182.00	8,182.00		31,624.00	31,624.00	286.5%
Spec. Ed. Transportation	7240	8311		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%
Class Size Reduction, K-3		8434	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	47,790.00	10,067.00	57,857.00	48,000.00	10,067.00	58,067.00	0.4%
Tax Relief Subventions Restricted Levies Other									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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)	
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	22,985.00	0.00	22,985.00	22,985.00	0.00	22,985.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		81,417.00	81,417.00		39,332.00	39,332.00	-51.7%
Healthy Start	6240	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%
All Other State Revenue	All Other	8590	806,398.00	659,306.00	1,465,704.00	508,750.00	305,124.00	813,874.00	-44.5%
TOTAL, OTHER STATE REVENUE			877,173.00	1,942,224.00	2,819,397.00	579,735.00	1,605,008.00	2,184,743.00	-22.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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		8615	0.00	0.00	0.00		0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00		0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00		0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00		0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00		0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00		0.00	0.00	0.0%
Other									
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	170,000.00	0.00	170,000.00	170,000.00	0.00	170,000.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00		0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00		0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00		0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Sales		8639	35,000.00	0.00	35,000.00	30,000.00	0.00	30,000.00	-14.3%
Leases and Rentals		8650	100,000.00	0.00	100,000.00	104,000.00	0.00	104,000.00	4.0%
Interest		8660	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00		0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00		0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00		0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00		0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	273,906.00	549,916.00	823,822.00	321,951.00	563,724.00	885,675.00	7.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Fees and Contracts		8689	977,308.00	10,000.00	987,308.00	1,009,626.00	0.00	1,009,626.00	2.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (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	265,580.00	688,099.00	953,679.00	235,173.00	586,982.00	822,155.00	-13.8%
Tuition		8710	0.00	4,994,884.00	4,994,884.00	0.00	5,721,202.00	5,721,202.00	14.5%
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	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	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	1,841,794.00	6,242,899.00	8,084,693.00	1,870,750.00	6,871,908.00	8,742,658.00	8.1%
TOTAL, OTHER LOCAL REVENUE			8,654,190.00	14,890,405.00	23,544,595.00	6,826,535.00	15,217,516.00	22,044,051.00	-6.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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	193,680.00	3,230,089.00	3,423,769.00	1,000.00	3,289,476.00	3,290,476.00	-3.9%
Certificated Pupil Support Salaries		1200	38,272.00	345,839.00	384,111.00	35,272.00	337,925.00	373,197.00	-2.8%
Certificated Supervisors' and Administrators' Salaries		1300	562,140.00	913,072.00	1,475,212.00	528,997.00	993,899.00	1,522,896.00	3.2%
Other Certificated Salaries		1900	21,076.00	708,076.00	729,152.00	19,857.00	705,731.00	725,588.00	-0.5%
TOTAL CERTIFICATED SALARIES			815,168.00	5,197,076.00	6,012,244.00	585,126.00	5,327,031.00	5,912,157.00	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	138,993.00	1,140,299.00	1,279,292.00	32,236.00	1,142,914.00	1,175,150.00	-8.1%
Classified Support Salaries		2200	133,640.00	602,994.00	736,634.00	125,029.00	555,066.00	680,095.00	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	1,015,900.00	298,108.00	1,314,008.00	1,008,271.00	286,458.00	1,294,729.00	-1.5%
Clerical, Technical and Office Salaries		2400	1,261,952.00	822,491.00	2,084,443.00	1,284,743.00	807,718.00	2,092,461.00	0.4%
Other Classified Salaries		2900	265,868.00	769,678.00	1,035,546.00	220,305.00	731,636.00	951,941.00	-8.1%
TOTAL CLASSIFIED SALARIES			2,816,353.00	3,633,570.00	6,449,923.00	2,670,584.00	3,523,792.00	6,194,376.00	-4.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	59,537.00	406,496.00	466,033.00	57,551.00	404,883.00	462,434.00	-0.8%
PERS		3201-3202	272,626.00	452,579.00	725,205.00	279,875.28	406,207.00	686,082.28	-5.4%
OASDI/Medicare/Alternative		3301-3302	47,587.00	132,887.00	180,474.00	45,187.00	127,098.00	172,285.00	-4.5%
Health and Welfare Benefits		3401-3402	442,979.00	1,285,306.00	1,728,285.00	473,600.00	1,330,933.00	1,804,533.00	4.4%
Unemployment Insurance		3501-3502	46,775.00	105,924.00	152,699.00	7,571.00	7,077.00	14,548.00	-90.4%
Workers' Compensation		3601-3602	93,877.00	257,412.00	351,289.00	103,928.00	280,670.00	384,598.00	9.5%
OPEB, Allocated		3701-3702	105,096.00	514,509.00	619,605.00	111,441.00	495,283.00	606,724.00	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	37,386.00	43,441.00	80,827.00	39,465.00	44,427.00	83,892.00	3.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			1,105,863.00	3,198,554.00	4,304,417.00	1,118,618.28	3,096,578.00	4,215,196.28	-2.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	35,702.00	74,121.00	109,823.00	4,425.00	50,067.00	54,492.00	-50.4%
Books and Other Reference Materials		4200	300.00	0.00	300.00	300.00	0.00	300.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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)	
Materials and Supplies		4300	351,507.00	416,518.00	768,025.00	343,259.00	240,921.00	584,180.00	-23.9%
Noncapitalized Equipment		4400	5,750.00	118,505.00	124,255.00	14,715.00	38,650.00	53,365.00	-57.1%
Food		4700	40,000.00	0.00	40,000.00	75,000.00	0.00	75,000.00	87.5%
TOTAL BOOKS AND SUPPLIES			433,259.00	609,144.00	1,042,403.00	437,699.00	329,638.00	767,337.00	-26.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	656,140.00	656,140.00	0.00	503,299.00	503,299.00	-23.3%
Travel and Conferences		5200	121,648.00	417,356.00	539,004.00	114,476.00	208,357.00	322,833.00	-40.1%
Dues and Memberships		5300	43,554.00	13,129.00	56,683.00	46,565.00	10,450.00	57,015.00	0.6%
Insurance		5400 - 5450	33,613.00	21,585.00	55,198.00	34,000.00	22,464.00	56,464.00	2.3%
Operations and Housekeeping Services		5500	136,900.00	166,142.00	303,042.00	140,500.00	167,800.00	308,300.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,167.00	274,304.00	389,471.00	116,135.00	221,320.00	337,455.00	-13.4%
Transfers of Direct Costs		5710	(83,797.00)	83,797.00	0.00	(21,606.00)	21,606.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,839.00)	0.00	(3,839.00)	(3,200.00)	0.00	(3,200.00)	-16.6%
Professional/Consulting Services and Operating Expenditures		5800	990,557.00	2,455,862.00	3,446,419.00	606,226.00	1,007,973.00	1,614,199.00	-53.2%
Communications		5900	90,595.00	46,518.00	137,113.00	65,030.00	17,448.00	82,478.00	-39.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,444,398.00	4,134,833.00	5,579,231.00	1,098,126.00	2,180,717.00	3,278,843.00	-41.2%

Description	2012-13 Estimated Actuals		2013-14 Budget			Total Fund col. D + E (F)	% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
CAPITAL OUTLAY							
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	0.00	9,000.00	9,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	25,572.00	42,435.00	68,007.00	20,000.00	13,000.00	33,000.00	-51.5%
Equipment Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	25,572.00	51,435.00	77,007.00	20,000.00	13,000.00	33,000.00	-57.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	22,985.00	322,333.00	345,318.00	22,985.00	275,239.00	298,224.00	-13.6%
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools							
To Districts or Charter Schools							
To County Offices							
To JPAs							
ROC/P Transfers of Apportionments To Districts or Charter Schools							
To Districts or Charter Schools							
To County Offices							
To JPAs							
Other Transfers of Apportionments							
All Other Transfers							
7211							
7212							
7213							
7221							
7222							
7223							
7221-7223							
7281-7283							

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	21,000.00	21,000.00	0.00	21,000.00	21,000.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,985.00	343,333.00	366,318.00	22,985.00	296,239.00	319,224.00	-12.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,030,425.00)	1,030,425.00	0.00	(1,004,380.00)	1,004,380.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(131,979.00)	0.00	(131,979.00)	(110,254.00)	0.00	(110,254.00)	-16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,162,404.00)	1,030,425.00	(131,979.00)	(1,114,634.00)	1,004,380.00	(110,254.00)	-16.5%
TOTAL, EXPENDITURES			5,501,194.00	18,198,370.00	23,699,564.00	4,838,504.28	15,771,375.00	20,609,879.28	-13.0%

Description	2012-13 Estimated Actuals			2013-14 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	16,400.00	0.00	16,400.00	12,600.00	0.00	12,600.00	-23.2%
(a) TOTAL INTERFUND TRANSFERS IN	16,400.00	0.00	16,400.00	12,600.00	0.00	12,600.00	-23.2%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	337,391.00	0.00	337,391.00	192,013.00	0.00	192,013.00	-43.1%
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: Deferred Maintenance 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	337,391.00	60,000.00	397,391.00	192,013.00	60,000.00	252,013.00	-36.6%
OTHER SOURCES/USES							
SOURCES							
State Apportionments							
Emergency Apportionments							
Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings							
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County School Bldg Aid							
Transfers from Funds of Lapsed/Reorganized LEAs							
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation							
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%
8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources							
(c) TOTAL SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 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)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	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	(473,305.20)	473,305.20	0.00	(624,842.00)	624,842.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,075.00	(1,075.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(472,230.20)	472,230.20	0.00	(624,842.00)	624,842.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(793,221.20)	412,230.20	(380,991.00)	(804,255.00)	564,842.00	(239,413.00)	-37.2%

The 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 countywide other purpose 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	Countywide 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 Revenue Limit ADA column, line 27):

County Office Countywide ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit Countywide Other Purpose ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form A, Line 27)	Estimated/Unaudited Actuals (Form A, Line 27)		
Third Prior Year (2010-11)	34,236.00	34,498.47	N/A	Met
Second Prior Year (2011-12)	34,153.00	34,823.15	N/A	Met
Fiscal Year (2012-13)	34,153.00	34,823.00	N/A	Met

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

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

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

Explanation:
(required if NOT met)

1b. STANDARD MET - Projected countywide 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, Revenue Limit Column, Actuals Data)

Fiscal Year	Juvenile Court and County Community Schools ADA (Lines 2-4b, 10-12b, 30a-30d)	Other Purpose ADA (Line 27)	Community Day Schools ADA (Lines 7, 21, 30e)	Direct Services ADA (Line 26)
Third Prior Year (2010-11)	256.91	34,498.47		1,835.87
Second Prior Year (2011-12)	275.11	34,823.15		1,863.01
First Prior Year (2012-13)	257.00	34,823.00	0.00	1,881.23
Historical Average:	263.01	34,714.87	0.00	1,860.04

County Office's County Operated Programs ADA Standard:

Budget Year (2013-14) (historical average plus 2%):	268.27	35,409.17	0.00	1,897.24
1st Subsequent Year (2014-15) (historical average plus 4%):	273.53	36,103.46	0.00	1,934.44
2nd Subsequent year (2015-16) (historical average plus 6%):	278.79	36,797.76	0.00	1,971.64

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

DATA ENTRY: If Form MYP exists, Other Purpose ADA will be extracted for the two subsequent years; otherwise enter this data. Enter the remaining data in each column for the 1st and 2nd Subsequent Years; all other data are extracted or calculated.

Average Daily Attendance (Form A, Revenue Limit Column, Budget Data)

Fiscal Year	Juvenile Court and County Community Schools ADA (Lines 2-4b, 10-12b, 30a-30d)	Other Purpose ADA (Line 27) (Form MYP, RL Other Purpose ADA)	Community Day Schools ADA (Lines 7, 21, 30e)	Direct Services ADA (Line 26)
Budget Year (2013-14)	257.00	34,475.00	0.00	1,860.12
1st Subsequent Year (2014-15)	257.00	34,130.00	0.00	1,860.12
2nd Subsequent Year (2015-16)	257.00	33,789.00	0.00	1,860.12
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: Revenue Limit

STANDARD: Projected revenue limit 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 and the funded cost-of-living adjustment (COLA), plus or minus one percent.

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

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

2A-1. Projected Revenue Limit - Budget Year (2013-14)

DATA ENTRY: All data are extracted or calculated.

	Juvenile Court and County Community Schools	Other Purpose	Community Day Schools	Direct Services
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Lines 44, 45, 46, and 47)				
b. Deficit Factor (Form RL, Line 14)	0.77451	0.77451	0.77451	0.77451
c. Funded BRL per ADA (Step 1a times Step 1b)	0.00	0.00	0.00	0.00
d. Prior Year Funded BRL per ADA (Form RL, Lines 44, 45, 46, and 47 times the deficit factor, Line 14)	0.00	0.00	0.00	0.00
e. Difference (Step 1c minus Step 1d)	0.00	0.00	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)	0.00%	0.00%	0.00%	0.00%

Step 2 - Change in Population				
a. Revenue Limit ADA (From Criterion #1, Section 1B-2)	257.00	34,475.00	0.00	1,862.42
b. Prior Year Revenue Limit ADA (From Criterion #1, Section 1B-1)	257.00	34,823.00	0.00	1,881.23
c. Difference (Step 2a minus Step 2b)	0.00	(348.00)	0.00	(18.81)
d. Percent Change Due to Population (Step 2c divided by Step 2b)	0.00%	-1.00%	0.00%	-1.00%

Step 3 - Weighted Change				
a. Projected BRL times ADA (Step 1a times Step 2a)	0.00	0.00	0.00	0.00
b. Percent Allocation by ADA Category (Step 3a for each category divided by the total of all four categories)	0.00%	0.00%	0.00%	0.00%
c. Percent Change in COLA plus Population (Step 1f plus Step 2d)	0.00%	-1.00%	0.00%	-1.00%
d. Percent Weighted Change (Step 3b times Step 3c)	0.00%	0.00%	0.00%	0.00%

Revenue Limit Standard - 2013-14
(Sum of Step 3d, all columns, plus/minus 1%): **Not Applicable**

2A-2. Projected Revenue Limit - 1st Subsequent Year (2014-15)

DATA ENTRY: Enter data in lines 1a, 1b, and 2 for all columns.

	Juvenile Court and County Community Schools	Other Purpose	Community Day Schools	Direct Services
1. a. Percent Change Due to COLA (Net of deficit)	1.80%	1.80%	0.00%	1.80%
b. Percent Change Due to Population				
c. Percent Change in COLA plus Population (Line 1a plus Line 1b)	1.80%	1.80%	0.00%	1.80%
2. Percent Allocation by ADA Category (The sum of line 2 must equal 100%)				
3. Percent Weighted Change (Line 1c times Line 2)	0.00%	0.00%	0.00%	0.00%

Revenue Limit Standard - 2014-15
(Sum of Line 3, all columns, plus/minus 1%): **Not Applicable**

2A-3. Projected Revenue Limit - 2nd Subsequent Year (2015-16)

DATA ENTRY: Enter data in lines 1a, 1b, and 2 for all columns.

	Juvenile Court and County Community Schools	Other Purpose	Community Day Schools	Direct Services
1. a. Percent Change Due to COLA (Net of deficit)	2.20%	2.20%	0.00%	2.20%
b. Percent Change Due to Population				
c. Percent Change in COLA plus Population (Line 1a plus Line 1b)	2.20%	2.20%	0.00%	2.20%
2. Percent Allocation by ADA Category (The sum of line 2 must equal 100%)				
3. Percent Weighted Change (Line 1c times Line 2)	0.00%	0.00%	0.00%	0.00%

Revenue Limit Standard - 2015-16
(Sum of Line 3, all columns, plus/minus 1%): **Not Applicable**

2B. Alternate Revenue Limit Standard - Excess Property Tax

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax County Office Projected Revenue Limit (Applicable if Form RL, Budget column, line 35 is greater than the sum of lines 15 through 17)

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Projected local property taxes (Form RL, Line 35)	8,034,108.07	9,425,637.50		
Excess Property Tax Standard (Percent change over previous year, plus/minus 1%):		16.3% to 18.3%	-101.0% to -99.0%	-1.0% to 1.0%

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	17,385,911.00	17,385,911.00	17,385,911.00	17,385,911.00
2. Less: Adjustments for Transfers from Districts (Form RL, Lines 23-24)	588,485.00	588,485.00	588,485.00	588,485.00
3. Adjusted Revenue Limit (Line 1 minus Line 2)	16,797,426.00	16,797,426.00	16,797,426.00	16,797,426.00
County Office's Projected Change in Revenue Limit:		0.00%	0.00%	0.00%
Excess Property Tax Standard:		16.3% to 18.3%	-101.0% to -99.0%	-1.0% to 1.0%
Status:		Not Met	Not Met	Met

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

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

1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

I disagree with the standard. In 2011-12, property taxes collected were \$16,822,845 (before transfer out of excess taxes). This year the SLO County Tax Manager projects \$16,797,426. Those are some pretty flat tax collections with a variance of one tenth of one percent. Projecting flat taxes in the out years makes sense. Admittedly, the transfer out of excess taxes (for county court operations) for the budget year and beyond is not figured into the estimates.

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 year amount by more than the change in funded COLA plus or minus five percent.

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. County Office's Change in Funded COLA (Criterion 2A, Percent Change Due to COLA, Other Purpose):	0.00%	1.80%	2.20%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.00% to 5.00%	-3.20% to 6.80%	-2.80% to 7.20%

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 (2012-13)	16,766,584.00		
Budget Year (2013-14)	16,321,729.28	-2.65%	Met
1st Subsequent Year (2014-15)	16,612,365.00	1.78%	Met
2nd Subsequent Year (2015-16)	16,905,864.00	1.77%	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.

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. County Office's Change in Funded COLA (Criterion 2A, Percent Change Due to COLA, Other Purpose):	0.00%	1.80%	2.20%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-8.20% to 11.80%	-7.80% to 12.20%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-3.20% to 6.80%	-2.80% to 7.20%

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 (2012-13)	3,475,292.00		
Budget Year (2013-14)	3,474,600.00	-0.02%	No
1st Subsequent Year (2014-15)	3,474,600.00	0.00%	No
2nd Subsequent Year (2015-16)	3,474,600.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	2,819,397.00		
Budget Year (2013-14)	2,184,743.00	-22.51%	Yes
1st Subsequent Year (2014-15)	2,184,743.00	0.00%	No
2nd Subsequent Year (2015-16)	2,184,743.00	0.00%	No

Explanation:
(required if Yes)

Reflects reduction in the Teacher Credentialing Block Grant. I know I SAID that the budget does not reflect LCFF, in this case we did not budget the revenue in or the transfers out to districts. There is also a reduction in AVID funding since the program has now gone away. No AVID expenditures are projected.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	8,084,693.00		
Budget Year (2013-14)	8,742,658.00	8.14%	Yes
1st Subsequent Year (2014-15)	9,086,303.00	3.93%	No
2nd Subsequent Year (2015-16)	9,447,130.00	3.97%	No

Explanation:
(required if Yes)

Increase in payments from districts for sepical education programs and services.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	1,042,403.00		
Budget Year (2013-14)	767,337.00	-26.39%	Yes
1st Subsequent Year (2014-15)	770,000.00	0.35%	No
2nd Subsequent Year (2015-16)	770,000.00	0.00%	No

Explanation:
(required if Yes)

Reduction in one-time expenses expected in 2012-13 due to carryover of restricted programs. Carryover not projected for 2013-14.

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

First Prior Year (2012-13)	5,579,231.00		
1st Year (2013-14)	3,278,843.00	-41.23%	Yes
1st Subsequent Year (2014-15)	3,280,000.00	0.04%	No
2nd Subsequent Year (2015-16)	3,280,000.00	0.00%	No

Explanation:
(required if Yes)

Reduction in one-time expenses expected in 2012-13 due to carryover of restricted programs. Carryover not projected for 2013-14.

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 (2012-13)	14,379,382.00		
Budget Year (2013-14)	14,402,001.00	0.16%	Met
1st Subsequent Year (2014-15)	14,745,646.00	2.39%	Met
2nd Subsequent Year (2015-16)	15,106,473.00	2.45%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2012-13)	6,621,634.00		
Budget Year (2013-14)	4,046,180.00	-38.89%	Not Met
1st Subsequent Year (2014-15)	4,050,000.00	0.09%	Met
2nd Subsequent Year (2015-16)	4,050,000.00	0.00%	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)

Reduction in one-time expenses expected in 2012-13 due to carryover of restricted programs. Carryover not projected for 2013-14.

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

Reduction in one-time expenses expected in 2012-13 due to carryover of restricted programs. Carryover not projected for 2013-14.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

5A. Determining the County Office's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

5B. Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

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)	1% Required Minimum Contribution (Unrestricted Budget times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/ Restricted Maintenance Account	5,030,517.28	50,305.17	166,329.00	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 (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	2,075,782.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	218,972.09		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		1,285,200.00	1,399,848.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		1,063,446.26	457,758.97
e. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.20)	(0.74)
f. Available Reserves (Lines 1a through 1e)	2,294,754.09	2,348,646.06	1,857,606.23
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	37,614,574.78	21,803,981.91	24,096,955.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	15,207,181.50		
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)		12,270,535.52	15,718,926.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	22,407,393.28	34,074,517.43	39,815,881.00
3. County Office's Available Reserve Percentage (Line 1f divided by Line 2d)	10.2%	6.9%	4.7%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.4%	2.3%	1.6%

¹ Available reserves from the Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to the applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs.

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

² A county office of education that is the administrative unit 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 (2010-11)	992,268.65	4,790,951.98	N/A	Met
Second Prior Year (2011-12)	(5,718,742.77)	5,150,252.47	111.0%	Not Met
First Prior Year (2012-13)	2,359,774.80	5,838,585.00	N/A	Met
Budget Year (2013-14) (Information only)	1,183,775.72	5,030,517.28		

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)

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 \$5,668,999
1.3%	\$5,669,000	to \$14,170,999
1.0%	\$14,171,000	to \$63,771,000
0.7%	\$63,771,001	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 8B1), 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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): San Luis Obispo County SELPA

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	14,447,988.00	14,447,988.00	14,447,988.00

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 (2010-11)	7,261,311.00	7,138,097.19	1.7%	Not Met
Second Prior Year (2011-12)	7,424,922.00	8,130,365.84	N/A	Met
First Prior Year (2012-13)	2,022,881.00	2,411,623.07	N/A	Met
Budget Year (2013-14) (Information only)	4,771,397.87			

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.

- 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 \$63,000 (greater of)	0	to	\$5,668,999
4% or \$283,000 (greater of)	\$5,669,000	to	\$14,170,999
3% or \$567,000 (greater of)	\$14,171,000	to	\$63,771,000
2% or \$1,913,000 (greater of)	\$63,771,001	and	over

¹ Available reserves from Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to the applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs.

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

² A county office of education that is the Administrative Unit 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
County Office's Expenditures and Other Financing Uses (Criterion 8B1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	20,861,892	21,164,255	21,467,844
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Available Reserves from Juvenile Court/County Community Schools and Regional Occupational Centers/Programs

DATA ENTRY: Click the appropriate Yes or No button in Step 1. If Yes, enter budget year data in step 3b, and enter subsequent year data in steps 2 and 3 for lines a and b. All other data will be extracted or calculated.

Step 1 - Including Restricted Reserves in the Reserve Calculation

Do you choose to include in the county office's reserve calculation the available restricted reserves from Juvenile Court/County Community Schools and Regional Occupational Centers/Programs?
(If Yes, complete supplemental Form JUV for use in step 2; ROP GL data will be extracted for use in Step 3)

No

NOTE: Funds designated as reserves for this purpose continue to be restricted for use only in those programs.

Step 2 - Juvenile Court/County Community Schools

- a. Total Expenditures (Form JUV, Line B7)
- b. Reserve for Economic Contingencies per EC 42238.18 (Form JUV, Line D2b1)
- c. Maximum Reserves (Step 2a times the standard percentage level)
- d. Allowable Reserves (Lesser of Step 2b or Step 2c)

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Total Expenditures	2,804,158.00		
b. Reserve for Economic Contingencies			
c. Maximum Reserves	84,124.74	0.00	0.00
d. Allowable Reserves	0.00	0.00	0.00

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) and amended by SB 70 (Chapter 7, Statutes of 2011) eliminated Resource 6350, ROC/P Apportionment, for a five-year period from 2008-09 to 2014-15.

Step 3 - Regional Occupational Centers/Programs (Resources 6355 and 6360)

- a. Total Expenditures (Fund 01, Objects 1000-7499)
- b. General Reserve per EC 52321(b)
- c. Maximum Reserves (Step 3a times the standard percentage level)
- d. Allowable Reserves (Lesser of Step 3b or Step 3c)

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Total Expenditures	0.00		
b. General Reserve			
c. Maximum Reserves	0.00	0.00	0.00
d. Allowable Reserves	0.00	0.00	0.00

8B. 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	20,861,892.28	21,164,255.00	21,467,844.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	14,447,988.00	14,447,988.00	14,447,988.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	20,861,892.28	21,164,255.00	21,467,844.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	625,856.77	634,927.65	644,035.32
6. Reserve Standard - by Amount (From percentage level chart above)	567,000.00	567,000.00	567,000.00
7. County Office's Reserve Standard (Greater of Line B5 or Line B6)	625,856.77	634,927.65	644,035.32

8C. 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,043,095.00	1,052,733.00	1,047,397.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	467,344.49	980,723.59	769,723.59
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 E1e)	(0.74)	0.00	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. Juvenile Court/County Community Schools Allowable Reserves (Section 8A, Step 2d, if Step 1 is Yes)	0.00	0.00	0.00
9. Regional Occupational Centers/Programs Allowable Reserves (Section 8A, Step 3d, if Step 1 is Yes)	0.00	0.00	0.00
10. County Office's Budgeted Reserve Amount (Lines C1 thru C9)	1,705,438.75	2,228,456.59	2,012,285.59
11. County Office's Budgeted Reserve Percentage (Information only) (Line 10 divided by Section 8B, Line 3)	8.17%	10.53%	9.37%
County Office's Reserve Standard (Section 8B, Line 7):	625,856.77	634,927.65	644,035.32
Status:	Met	Met	Met

8D. 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 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 (2012-13)	(473,305.20)			
Budget Year (2013-14)	(624,842.00)	151,536.80	32.0%	Not Met
1st Subsequent Year (2014-15)	(625,000.00)	158.00	0.0%	Met
2nd Subsequent Year (2015-16)	(625,000.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2012-13)	16,400.00			
Budget Year (2013-14)	12,600.00	(3,800.00)	-23.2%	Met
1st Subsequent Year (2014-15)	12,600.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	12,600.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2012-13)	382,705.00			
Budget Year (2013-14)	252,013.00	(130,692.00)	-34.1%	Not Met
1st Subsequent Year (2014-15)	260,000.00	7,987.00	3.2%	Met
2nd Subsequent Year (2015-16)	270,000.00	10,000.00	3.8%	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. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contribution to Community School budget due to increased administrative costs. This contribution will be resolved by 1st Interim report.

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

Explanation:
(required if NOT met)

- 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)

Restructure of the State Preschool program will erduce expenses and reduce the transfer to Fund 12. This is good.

- 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 an 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, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	Varied, according to source of funds for salary	\$50,000	

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, 2013
	8	RDA pass through funds	\$21,000	168,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Yr (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	50,000	50,000	50,000	50,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Yr (2015-16) Annual Payment (P & I)
	21,000	21,000	21,000	21,000
Total Annual Payments:	71,000	71,000	71,000	71,000

Has total annual payment increased over prior year (2012-13)? **No** **No** **No**

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)
- 2. For the county office's OPEB:
 - a. Are they lifetime benefits?
 - b. Do benefits continue past age 65?

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 0.5FTE who were hired prior to 1984. In 2012-13 there were 8 active employees and 69 retirees who qualify for lifetime benefits. For retirees under age 65, or with a dependent under age 65, one health plan is free to the retiree. For the other plans, retiree contribution is calculated using the same formula as for active employees. 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?
- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund	Government Fund
	2,36

- 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.

Data must be entered.

5. OPEB Contributions	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	902,819.00	902,819.00	902,819.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	665,343.00	665,343.00	665,343.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	659,409.00	659,409.00	659,409.00
d. Number of retirees receiving OPEB benefits	69	69	69

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

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

- .. 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

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; 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) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	68.5	73.9	73.9	73.9

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.

Reopener for salaries and benefits after signing of State budget.

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:

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

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

45,042

6. Amount included for any tentative salary schedule increases

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

0

0

0

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,810,000	2,810,000	2,810,000
3. Percent of H&W cost paid by employer	78.0%	78.0%	78.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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:

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	67,563	67,563	67,563

CBA for 1.5% increase to salary schedule effective 2/1/2013. Ongoing costs are included in the budget year and two out years.

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	69,062	69,062	69,062
3. Percent change in step & column over prior year		0.0%	0.0%

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

List any 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) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	133.1	133.1	133.1	133.1

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
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

54,250

6. Amount included for any tentative salary schedule increases

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
78.0%	78.0%	78.0%
0.0%	0.0%	0.0%

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:

Yes		
81,375	81,375	81,375

CBA for 1.5% increase to salary schedule effective 2/1/2013. Ongoing costs are included in the budget year and two out years.

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
68,074	68,074	68,074
0.0%	0.0%	0.0%

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	40.5	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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases			

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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			

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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			

ADDITIONAL FISCAL INDICATORS

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 other purpose ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, Other Purpose 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?

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)

A3. Although the trend for the last two years has shown a small county-wide increase in enrollment for the last two years, the budget continues to project a small decline of 1% in the budget year and for the two subsequent years. A.6. Health benefits at lowest plan is free to selected retirees. See S 7 A above.

End of County Office Budget Criteria and Standards Review

San Luis Obispo County Office of Education
2013-14 Adopted Budget
Assumptions for Multiyear Projection

The multi-year projections do not assume any changes in funding or in expenditures due to the proposed Local Control Funding Formula. Revenue Limit calculation for 2014-15 is based on a COLA of 1.8% and a deficit of 22.549%. The projection assumes a decline in county-wide ADA of 1% from 2013-14. For 2015-16, the COLA is projected at 2.2% and the deficit is expected to stay at 22.549% with a decline of 1% in county-wide ADA. Attendance for Juvenile Court and Community School programs is expected to remain flat. There are no Mandated Cost reimbursements projected for the current budget year or any future year. The indirect cost rate is expected to be 8.6% for most programs and 8% to special education programs for the two subsequent years.

Step and column costs are estimated for 2013-14, 2014-15 and 2015-16, but the multi-year projection includes no budget for across-the-board salary increases. Health insurance costs are expected to remain flat since contract language stipulates that no increase in employer contributions shall occur unless negotiated. For 2014-15 and 2015-16, total benefits are expected to increase by 3% each year due to increases in retirement rates, unemployment rates and worker's compensation rates.

Consistent with the Criteria and Standards for Fiscal Solvency adopted by the State Board of Education, and as directed by the County Board of Education, the County Office maintains a Reserve for Economic Uncertainties of 5% in the general fund ending balance to safeguard the County Office's financial stability.

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
Revenue Limit Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line 27)						
		34,475.00	-1.00%	34,130.00	-1.00%	33,789.00
(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. Revenue Limit Sources	8010-8099	4,376,050.00	0.00%	4,376,050.00	-28.97%	3,108,195.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	579,735.00	0.00%	579,735.00	0.00%	579,735.00
4. Other Local Revenues	8600-8799	1,870,750.00	0.00%	1,870,800.00	0.00%	1,870,850.00
5. Other Financing Sources						
a. Transfers In	8900-8929	12,600.00	0.00%	12,600.00	0.00%	12,600.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(624,842.00)	0.03%	(625,000.00)	0.00%	(625,000.00)
6. Total (Sum lines A1 thru A5)		6,214,293.00	0.00%	6,214,185.00	-20.40%	4,946,380.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				585,126.00		586,077.00
b. Step & Column Adjustment				951.00		950.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	585,126.00	0.16%	586,077.00	0.16%	587,027.00
2. Classified Salaries						
a. Base Salaries				2,670,584.00		2,689,538.00
b. Step & Column Adjustment				18,954.00		18,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,670,584.00	0.71%	2,689,538.00	0.70%	2,708,438.00
3. Employee Benefits	3000-3999	1,118,618.28	3.00%	1,152,177.00	3.00%	1,186,742.00
4. Books and Supplies	4000-4999	437,699.00	0.53%	440,000.00	0.00%	440,000.00
5. Services and Other Operating Expenditures	5000-5999	1,098,126.00	0.17%	1,100,000.00	0.00%	1,100,000.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	22,985.00	0.00%	22,985.00	0.00%	22,985.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,114,634.00)	0.94%	(1,125,118.00)	18.88%	(1,337,585.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	192,013.00	4.16%	200,000.00	5.00%	210,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,030,517.28	1.10%	5,085,659.00	-2.91%	4,937,607.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,183,775.72		1,128,526.00		8,773.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,771,397.87		5,955,173.59		7,083,699.59
2. Ending Fund Balance (Sum lines C and D1)		5,955,173.59		7,083,699.59		7,092,472.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,444,734.10		5,050,243.00		5,275,187.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,043,095.00		1,052,733.00		1,047,397.00
2. Unassigned/Unappropriated	9790	467,344.49		980,723.59		769,888.59
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,955,173.59		7,083,699.59		7,092,472.59

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	1,043,095.00		1,052,733.00		1,047,397.00
c. Unassigned/Unappropriated	9790	467,344.49		980,723.59		769,888.59
(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)		1,705,439.49		2,228,456.59		2,012,285.59

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.

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
Revenue Limit Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line 27)						
(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. Revenue Limit Sources	8010-8099	3,266,000.00	1.23%	3,306,084.00	1.51%	3,355,956.00
2. Federal Revenues	8100-8299	3,474,600.00	0.00%	3,474,600.00	0.00%	3,474,600.00
3. Other State Revenues	8300-8599	1,605,008.00	0.00%	1,605,008.00	0.00%	1,605,008.00
4. Other Local Revenues	8600-8799	6,871,908.00	5.00%	7,215,503.00	5.00%	7,576,280.00
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	624,842.00	0.03%	625,000.00	0.00%	625,000.00
6. Total (Sum lines A1 thru A5)		15,842,358.00	2.42%	16,226,195.00	2.53%	16,636,844.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,327,031.00		5,408,810.00
b. Step & Column Adjustment				81,779.00		81,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,327,031.00	1.54%	5,408,810.00	1.50%	5,489,810.00
2. Classified Salaries						
a. Base Salaries				3,523,792.00		3,586,287.00
b. Step & Column Adjustment				62,495.00		62,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,523,792.00	1.77%	3,586,287.00	1.74%	3,648,687.00
3. Employee Benefits	3000-3999	3,096,578.00	3.00%	3,189,476.00	3.00%	3,285,160.00
4. Books and Supplies	4000-4999	329,638.00	0.11%	330,000.00	0.00%	330,000.00
5. Services and Other Operating Expenditures	5000-5999	2,180,717.00	-0.03%	2,180,000.00	0.00%	2,180,000.00
6. Capital Outlay	6000-6999	13,000.00	0.00%	13,000.00	0.00%	13,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	296,239.00	0.00%	296,239.00	0.00%	296,239.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,004,380.00	1.04%	1,014,784.00	20.95%	1,227,341.00
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,831,375.00	1.56%	16,078,596.00	2.81%	16,530,237.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		10,983.00		147,599.00		106,607.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		222,526.37		233,509.37		381,108.37
2. Ending Fund Balance (Sum lines C and D1)		233,509.37		381,108.37		487,715.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	233,510.11		461,620.37		1,028,987.37
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.74)		(80,512.00)		(541,272.00)
f. Total Components of Ending Fund Balance		233,509.37		381,108.37		487,715.37
(Line D3f must agree with line D2)						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
d. Allowable Reserves - JUV/CCS/ROP (Form 01CS, Criterion 8, lines 8C8 and 8C9)		0.00		0.00		0.00
(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					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		0.00		0.00		0.00
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.

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
Revenue Limit Other Purpose ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line 27)						
		34,475.00	-1.00%	34,130.00	-1.00%	33,789.00
(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. Revenue Limit Sources	8010-8099	7,642,050.00	0.52%	7,682,134.00	-15.85%	6,464,151.00
2. Federal Revenues	8100-8299	3,474,600.00	0.00%	3,474,600.00	0.00%	3,474,600.00
3. Other State Revenues	8300-8599	2,184,743.00	0.00%	2,184,743.00	0.00%	2,184,743.00
4. Other Local Revenues	8600-8799	8,742,658.00	3.93%	9,086,303.00	3.97%	9,447,130.00
5. Other Financing Sources						
a. Transfers In	8900-8929	12,600.00	0.00%	12,600.00	0.00%	12,600.00
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 A5)		22,056,651.00	1.74%	22,440,380.00	-3.82%	21,583,224.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,912,157.00		5,994,887.00
b. Step & Column Adjustment				82,730.00		81,950.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,912,157.00	1.40%	5,994,887.00	1.37%	6,076,837.00
2. Classified Salaries						
a. Base Salaries				6,194,376.00		6,275,825.00
b. Step & Column Adjustment				81,449.00		81,300.00
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	6,194,376.00	1.31%	6,275,825.00	1.30%	6,357,125.00
3. Employee Benefits	3000-3999	4,215,196.28	3.00%	4,341,653.00	3.00%	4,471,902.00
4. Books and Supplies	4000-4999	767,337.00	0.35%	770,000.00	0.00%	770,000.00
5. Services and Other Operating Expenditures	5000-5999	3,278,843.00	0.04%	3,280,000.00	0.00%	3,280,000.00
6. Capital Outlay	6000-6999	33,000.00	0.00%	33,000.00	0.00%	33,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	319,224.00	0.00%	319,224.00	0.00%	319,224.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(110,254.00)	0.07%	(110,334.00)	-0.08%	(110,244.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	252,013.00	3.17%	260,000.00	3.85%	270,000.00
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)		20,861,892.28	1.45%	21,164,255.00	1.43%	21,467,844.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,194,758.72		1,276,125.00		115,380.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,993,924.24		6,188,682.96		7,464,807.96
2. Ending Fund Balance (Sum lines C and D1)		6,188,682.96		7,464,807.96		7,580,187.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	233,510.11		461,620.37		1,028,987.37
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	4,444,734.10		5,050,243.00		5,275,187.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,043,095.00		1,052,733.00		1,047,397.00
2. Unassigned/Unappropriated	9790	467,343.75		900,211.59		228,616.59
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,188,682.96		7,464,807.96		7,580,187.96

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	1,043,095.00		1,052,733.00		1,047,397.00
c. Unassigned/Unappropriated	9790	467,344.49		980,723.59		769,888.59
d. Allowable Reserves - JUV/CCS/ROP (Form 01CS, Criterion 8, lines 8C8 and 8C9)		0.00		0.00		0.00
e. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.74)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		1,705,438.75		2,228,456.59		2,012,285.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.17%		10.53%		9.37%
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):	San Luis Obispo County SELPA					
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)						
		14,447,988.00		14,447,988.00		14,447,988.00
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)						
		20,861,892.28		21,164,255.00		21,467,844.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,861,892.28		21,164,255.00		21,467,844.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		20,861,892.28		21,164,255.00		21,467,844.00
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)		625,856.77		634,927.65		644,035.32
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		567,000.00		567,000.00		567,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		625,856.77		634,927.65		644,035.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,604,948.00	6,267,876.00	-5.1%
3) Other State Revenue		8300-8599	8,931,954.00	8,180,112.00	-8.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,536,902.00	14,447,988.00	-7.0%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,718,926.00	14,447,988.00	-8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,718,926.00	14,447,988.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(182,024.00)	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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(182,024.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	182,024.90	0.90	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			182,024.90	0.90	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			182,024.90	0.90	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.90	0.90	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	0.90	0.90	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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,864,707.19		
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			1,864,707.19		
LIABILITIES					
1) Accounts Payable		9500	27,684.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			27,684.17		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)					
			1,837,023.02		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	6,604,948.00	6,267,876.00	-5.1%
TOTAL, FEDERAL REVENUE			6,604,948.00	6,267,876.00	-5.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year					
	6500	8311	6,945,411.00	6,225,249.00	-10.4%
Prior Years					
	6500	8319	37,650.00	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	1,948,893.00	1,954,863.00	0.3%
TOTAL, OTHER STATE REVENUE			8,931,954.00	8,180,112.00	-8.4%
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			15,536,902.00	14,447,988.00	-7.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,497,279.00	8,170,032.00	-3.9%
To County Offices		7212	56,562.00	52,707.00	-6.8%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	7,165,085.00	6,225,249.00	-13.1%
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)			15,718,926.00	14,447,988.00	-8.1%
TOTAL, EXPENDITURES			15,718,926.00	14,447,988.00	-8.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	119,117.00	66,000.00	-44.6%
3) Other State Revenue		8300-8599	905,411.00	884,449.00	-2.3%
4) Other Local Revenue		8600-8799	413,506.00	346,462.00	-16.2%
5) TOTAL, REVENUES			1,438,034.00	1,296,911.00	-9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	547,661.00	525,396.00	-4.1%
2) Classified Salaries		2000-2999	409,229.00	397,595.00	-2.8%
3) Employee Benefits		3000-3999	485,557.00	355,301.00	-26.8%
4) Books and Supplies		4000-4999	106,465.00	53,438.00	-49.8%
5) Services and Other Operating Expenditures		5000-5999	171,778.00	46,940.00	-72.7%
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	131,979.00	110,254.00	-16.5%
9) TOTAL, EXPENDITURES			1,852,669.00	1,488,924.00	-19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(414,635.00)	(192,013.00)	-53.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	337,391.00	192,013.00	-43.1%
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			337,391.00	192,013.00	-43.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,244.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	78,038.64	794.64	-99.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			78,038.64	794.64	-99.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			78,038.64	794.64	-99.0%
2) Ending Balance, June 30 (E + F1e)					
			794.64	794.64	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	794.45	794.45	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	0.43	0.43	0.0%
	0000	9780		0.43	
	0000	9780	0.43		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.24)	(0.24)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,767.92		
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			68,767.92		
LIABILITIES					
1) Accounts Payable		9500	5.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES			5.10		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			68,762.82		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	66,000.00	66,000.00	0.0%
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	53,117.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			119,117.00	66,000.00	-44.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,276.00	9,276.00	0.0%
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	6055, 6056, 6105	8590	844,663.00	872,673.00	3.3%
All Other State Revenue	All Other	8590	51,472.00	2,500.00	-95.1%
TOTAL, OTHER STATE REVENUE			905,411.00	884,449.00	-2.3%
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	1,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	312,163.00	341,462.00	9.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	99,843.00	5,000.00	-95.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			413,506.00	346,462.00	-16.2%
TOTAL, REVENUES			1,438,034.00	1,296,911.00	-9.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	392,449.00	349,731.00	-10.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	155,212.00	175,665.00	13.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			547,661.00	525,396.00	-4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	222,833.00	250,748.00	12.5%
Classified Support Salaries		2200	94,530.00	84,247.00	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	10,782.00	10,821.00	0.4%
Clerical, Technical and Office Salaries		2400	62,722.00	51,779.00	-17.4%
Other Classified Salaries		2900	18,362.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			409,229.00	397,595.00	-2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,719.00	17,196.00	-50.5%
PERS		3201-3202	58,880.00	26,194.00	-55.5%
OASDI/Medicare/Alternative		3301-3302	14,657.00	6,348.00	-56.7%
Health and Welfare Benefits		3401-3402	263,042.00	228,929.00	-13.0%
Unemployment Insurance		3501-3502	10,315.00	218.00	-97.9%
Workers' Compensation		3601-3602	26,464.00	14,459.00	-45.4%
OPEB, Allocated		3701-3702	70,225.00	58,619.00	-16.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,255.00	3,338.00	-54.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			485,557.00	355,301.00	-26.8%
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	66,641.00	22,438.00	-66.3%
capitalized Equipment		4400	4,824.00	0.00	-100.0%
Food		4700	35,000.00	31,000.00	-11.4%
TOTAL, BOOKS AND SUPPLIES			106,465.00	53,438.00	-49.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,631.00	8,000.00	20.6%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,850.00	16,000.00	35.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,190.00	3,350.00	-74.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,839.00	3,200.00	-16.6%
Professional/Consulting Services and Operating Expenditures		5800	132,764.00	13,603.00	-89.8%
Communications		5900	3,404.00	2,687.00	-21.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			171,778.00	46,940.00	-72.7%
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	131,979.00	110,254.00	-16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			131,979.00	110,254.00	-16.5%
TOTAL, EXPENDITURES			1,852,669.00	1,488,924.00	-19.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	337,391.00	192,013.00	-43.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			337,391.00	192,013.00	-43.1%
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%
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)			337,391.00	192,013.00	-43.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	75.00	0.00	-100.0%
5) TOTAL, REVENUES			75.00	0.00	-100.0%
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	22,431.00	0.00	-100.0%
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			22,431.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,356.00)	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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,356.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,356.72	0.72	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,356.72	0.72	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,356.72	0.72	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.72	0.72	0.0%
5-year plan	0000	9760		0.72	
5-year plan	0000	9760	0.72		
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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,739.32		
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			4,739.32		
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			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			4,739.32		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75.00	0.00	-100.0%
TOTAL, REVENUES			75.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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%
PERS Reduction		3801-3802	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	2012-13 Estimated Actuals	2013-14 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	22,431.00	0.00	-100.0%
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			22,431.00	0.00	-100.0%
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			22,431.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	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					
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%
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%
Transfers of Restricted Balances		8997	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	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,900.00	5,100.00	-26.1%
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			6,900.00	5,100.00	-26.1%
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	6,000.00	4,500.00	-25.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,000.00	4,500.00	-25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			900.00	600.00	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	900.00	600.00	-33.3%
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			(900.00)	(600.00)	-33.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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	2012-13 Estimated Actuals	2013-14 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		
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			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	900.00	600.00	-33.3%
Pass-Through Revenues from Federal Sources		8287	6,000.00	4,500.00	-25.0%
TOTAL, FEDERAL REVENUE			6,900.00	5,100.00	-26.1%
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			6,900.00	5,100.00	-26.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	6,000.00	4,500.00	-25.0%
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)			6,000.00	4,500.00	-25.0%
TOTAL, EXPENDITURES			6,000.00	4,500.00	-25.0%
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	900.00	600.00	-33.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			900.00	600.00	-33.3%

July 1 Budget (Single Adoption)

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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	2,500.00	2,000.00	-20.0%
5) TOTAL, REVENUES			2,500.00	2,000.00	-20.0%
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)			2,500.00	2,000.00	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,500.00	2,000.00	-20.0%
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			(2,500.00)	(2,000.00)	-20.0%

July 1 Budget (Single Adoption)

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	2012-13 Estimated Actuals	2013-14 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	544,831.74	544,831.74	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			544,831.74	544,831.74	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			544,831.74	544,831.74	0.0%
2) Ending Balance, June 30 (E + F1e)					
			544,831.74	544,831.74	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	349,831.74	349,831.74	0.0%
	0000	9780		186,112.02	
	0000	9780		163,719.72	
	0000	9780	186,112.02		
	0000	9780	163,719.72		
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 (Single Adoption)

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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	546,301.25		
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			546,301.25		
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) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			546,301.25		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,500.00	2,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,000.00	-20.0%
TOTAL, REVENUES			2,500.00	2,000.00	-20.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,500.00	2,000.00	-20.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,500.00	2,000.00	-20.0%
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)			(2,500.00)	(2,000.00)	-20.0%

July 1 Budget (Single Adoption)

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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	11,000.00	8,000.00	-27.3%
5) TOTAL, REVENUES			11,000.00	8,000.00	-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%
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)			11,000.00	8,000.00	-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	11,000.00	8,000.00	-27.3%
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			(11,000.00)	(8,000.00)	-27.3%

July 1 Budget (Single Adoption)

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

40 10405 0000000
 Form 20

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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	2,323,631.86	2,323,631.86	0.0%
Retiree Benefits	0000	9760		2,323,631.86	
Retiree health benefits	0000	9760	2,323,631.86		
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 (Single Adoption)

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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,317,390.31		
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			2,329,865.43		
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			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			2,329,865.43		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	11,000.00	8,000.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,000.00	8,000.00	-27.3%
TOTAL, REVENUES			11,000.00	8,000.00	-27.3%

July 1 Budget (Single Adoption)

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	2012-13 Estimated Actuals	2013-14 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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,000.00	8,000.00	-27.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,000.00	8,000.00	-27.3%
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)			(11,000.00)	(8,000.00)	-27.3%



July 1 Budget (Single Adoption)

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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	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)			2,000.00	2,000.00	0.0%
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	2,000.00	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			58,000.00	58,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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	533,989.37	593,989.37	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			533,989.37	593,989.37	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,989.37	593,989.37	11.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	593,989.37	653,989.37	10.1%
Capital projects	0000	9780		653,989.37	
Capital projects	0000	9780	593,989.37		
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 (Single Adoption)

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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	535,429.63		
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			535,429.63		
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) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			535,429.63		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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%
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 RL 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	2,000.00	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			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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%
'EB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	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 (Single Adoption)

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	2012-13 Estimated Actuals	2013-14 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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000.00	2,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000.00	2,000.00	0.0%

July 1 Budget (Single Adoption)

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

40 10405 0000000
 Form 40

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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	58,000.00	0.0%

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE								
A. BEGINNING CASH	2,976,383.00	5,541,113.00	7,643,477.00	2,478,009.00				
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	0.00	29,424.00	11,770.00	0.00	214,076.00		588,486.00	588,485.00
Property Taxes	1,266,864.00	2,317,404.00	(28,183.00)	2,904,803.00	0.00		16,797,426.00	16,797,426.00
Miscellaneous Funds	9,051.00	8,886.00	(2,290,724.00)	(2,625,664.00)	0.00		(9,743,862.00)	(9,743,861.00)
Federal Revenue	1,788,550.00	303,784.00	(1,518,741.00)	1,509,311.00	492,996.00		3,474,601.00	3,474,600.00
Other State Revenue	106,105.00	432,933.00	32,901.00	0.00	590,075.00		2,184,742.00	2,184,743.00
Other Local Revenue	1,191,966.00	313,303.00	159,452.00	3,288,970.00	2,500,000.00		8,742,656.00	8,742,656.00
Interfund Transfers In				12,600.00			12,600.00	12,600.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	4,362,538.00	3,405,734.00	(3,633,525.00)	5,090,020.00	3,797,147.00	0.00	22,056,649.00	22,056,651.00
C. DISBURSEMENTS								
Certificated Salaries	537,387.00	536,599.00	532,720.00	458,523.00	120,000.00		5,912,157.00	5,912,157.00
Classified Salaries	528,882.00	531,954.00	527,472.00	601,733.00	10,000.00		6,194,375.00	6,194,376.00
Employee Benefits	429,573.00	451,063.00	308,207.00	110,399.00	13,500.00		4,215,196.28	4,215,196.28
Books and Supplies	16,714.00	45,180.00	41,938.00	29,338.00	175,000.00		767,338.00	767,337.00
Services	65,577.00	47,548.00	13,125.00	26,673.00	1,800,000.00		3,278,842.00	3,278,843.00
Capital Outlay	14,144.00	1,022.00	0.00	17,834.00			33,000.00	33,000.00
Other Outgo	205,531.00		108,481.00	(130,640.00)			208,970.00	208,970.00
Interfund Transfers Out				252,013.00			252,013.00	252,013.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	1,797,808.00	1,613,366.00	1,531,943.00	1,365,873.00	2,118,500.00	0.00	20,861,891.00	20,861,892.28
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury	0.00	309,996.00					4,700,000.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							80,000.00	
SUBTOTAL ASSETS	0.00	309,996.00	0.00	0.00	0.00	0.00	4,780,000.00	
Liabilities								
Accounts Payable							1,495,072.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							180,000.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	1,675,072.00	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	309,996.00	0.00	0.00	0.00	0.00	3,104,928.00	
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)	2,564,730.00	2,102,364.00	(5,165,468.00)	3,724,147.00	1,678,647.00	0.00	4,299,686.00	1,194,756.72
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	5,541,113.00	7,643,477.00	2,478,009.00	6,202,156.00			7,880,803.00	

Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE								
A. BEGINNING CASH								
B. RECEIPTS								
Revenue Limit Sources	3,581,117.00	2,868,617.00	2,977,983.00	2,797,603.00	2,828,763.00	2,459,719.00	9,886,857.00	8,512,403.00
Principal Apportionment								
Property Taxes	30,031.00	91,079.00	72,571.00	27,722.00	52,964.00	52,964.00	0.00	5,885.00
Miscellaneous Funds	95,221.00	2,062.00	383,304.00	1,288,598.00	1,734,354.00	6,392,073.00	216,491.00	224,435.00
Federal Revenue	7,048.00	6,745.00	10,118.00	9,391.00	9,019.00	8,191.00	9,595.00	(4,905,518.00)
Other State Revenue	12,251.00	19,672.00	0.00	294,298.00	392,162.00	(116,939.00)	170,614.00	126,643.00
Other Local Revenue	75,817.00	343,909.00	813,135.00	(199,356.00)	(464,385.00)	(121,547.00)	486,638.00	88,517.00
Interfund Transfers In	63,883.00	186,575.00	50,971.00	166,908.00	252,543.00	175,878.00	250,296.00	141,909.00
All Other Financing Sources								
TOTAL RECEIPTS	284,251.00	650,042.00	1,330,099.00	1,587,561.00	1,976,657.00	6,390,620.00	1,133,634.00	(4,318,129.00)
C. DISBURSEMENTS								
Certificated Salaries	301,590.00	241,232.00	522,136.00	528,816.00	536,226.00	5,517.00	1,062,220.00	529,191.00
Classified Salaries	399,931.00	401,854.00	569,575.00	534,473.00	522,035.00	527,969.00	520,908.00	517,569.00
Employee Benefits	154,996.00	149,538.00	420,453.00	434,239.00	433,118.00	274,949.00	605,905.00	429,256.00
Books and Supplies	30,602.00	18,776.00	54,164.00	89,902.00	94,937.00	26,454.00	61,706.00	82,727.00
Services	144,190.00	60,482.00	140,258.00	(64,970.00)	491,826.00	163,942.00	262,307.00	127,884.00
Capital Outlay				0.00	0.00	0.00	0.00	0.00
Other Outgo				20,842.00	71,944.00	(17,404.00)	5,812.00	(55,596.00)
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	1,031,309.00	871,882.00	1,706,586.00	1,543,302.00	2,149,986.00	981,427.00	2,518,858.00	1,631,051.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury	3,581,117.00	559,847.00	382,586.00	447,140.00	4,285.00	2,065,096.00	770.00	413,160.00
Accounts Receivable	4,700,000.00							
Due From Other Funds								
Stores								
Prepaid Expenditures	80,000.00							
Other Current Assets								
SUBTOTAL ASSETS	8,361,117.00	559,847.00	382,586.00	447,140.00	4,285.00	2,065,096.00	770.00	413,160.00
Liabilities								
Accounts Payable	1,495,072.00	228,641.00	6,479.00	660,239.00	0.00	37,151.00		
Due To Other Funds								
Current Loans								
Deferred Revenues	180,000.00		180,000.00					
SUBTOTAL LIABILITIES	1,675,072.00	228,641.00	186,479.00	660,239.00	0.00	37,151.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	6,686,045.00	331,206.00	196,107.00	(213,099.00)	4,285.00	2,027,945.00	770.00	413,160.00
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)	(712,500.00)	109,366.00	(180,360.00)	(168,840.00)	(169,044.00)	7,437,138.00	(1,384,454.00)	(5,536,020.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	2,868,617.00	2,977,983.00	2,797,603.00	2,628,763.00	2,459,719.00	9,886,857.00	8,512,403.00	2,976,383.00