

# 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

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#### 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 Eucation'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.

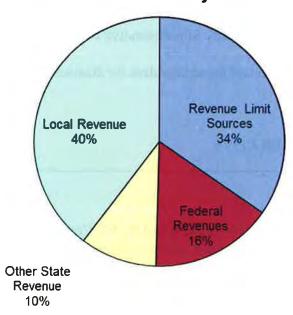
#### **NEW PROGRAMS**

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 1<sup>st</sup> 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?

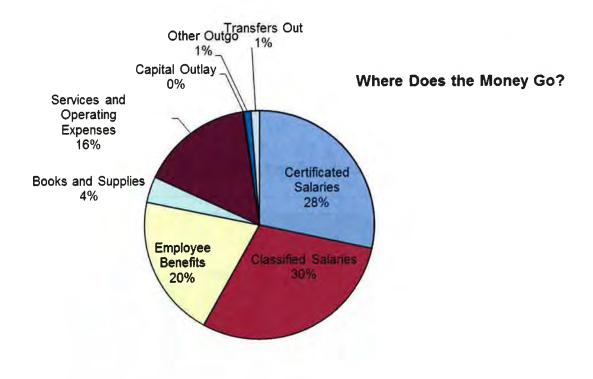


The current budget includes funding for categorical programs in the restricted budget including Juvenile Court and Community School (JC/CS), Routine Restricted Maintenance Program, and funding for programs that were made flexible per Education Code 42605, and Economic Impact Aid. Under the compromise 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.

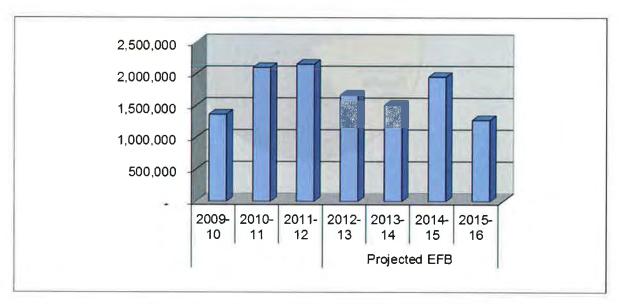
#### **Deferred Maintenance**

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:

Place: 3350 Education Dr, San Luis Obispo

Date: June 27, 2013

Time: 1:30 AM

Signed:

Adoption Date: June 27, 2013

Clerk/Secretary of the County Board (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@slocoe.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.

CRITE	RIA 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.	х	
1b	ADA - County Operated Programs	Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.	х	
2	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

## n July 1 Budget (Single Adoption) FINANCIAL REPORTS 2013-14 Budget County Office of Education Certification

RITE	RIA AND STANDARDS	(continued)	Met	No
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.	х	
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.		х
5а	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.	х	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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.	х	
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.	х	

	EMENTAL INFORMATI		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?	х	
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?	х	
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?	х	
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?		х

California Dept of Education SACS Financial Reporting Software - 2013.1.0 File: cb-c (Rev 02/22/2012)

#### County Office of Education Certification

S6	LEMENTAL INFORMAT Long-term	Does the county office have long-term (multiyear) commitments or	No	Yes
	Commitments	debt agreements?		Х
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment?</li> </ul>	x	
S7a	Postemployment Benefits Other than	Does the county office provide postemployment benefits other than pensions (OPEB)?		Х
	Pensions	<ul> <li>If yes, are they lifetime benefits?</li> </ul>		Х
		<ul> <li>If yes, do benefits continue beyond age 65?</li> </ul>		Х
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		Х
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		-
	Agreements	<ul> <li>Certificated? (Section S8A, Line 1)</li> </ul>		Х
		Classified? (Section S8B, Line 1)		Х
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	n/a	

A1	Nogative Cosh Flow		No	Yes
AI	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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining ADA	Is other purpose ADA decreasing in both the prior fiscal year and budget year?		х
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?	х	
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?		х
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	х	
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?	х	

#### 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.

of	f the county office of education for the cost of those	claims.
To	o the Superintendent of Public Instruction:	
(	<ul> <li>Our county office of education is self-insured fo Education Code Section 42141(a):</li> </ul>	workers' compensation claims as defined in
	Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budg Estimated accrued but unfunded liabilities:	\$ \$ \$0.00
( <u>X</u>	) This county office of education is self-insured fo through a JPA, and offers the following informat School Insurance Program for Employees of Sa	on:
	workers compensation benefits to employees of	all K-14 districts in the county.
(	) This county office of education is not self-insure	for workers' compensation claims.
Signe	d	Date of Meeting: Jun 27, 2013
	Clerk/Secretary of the Governing Board (Original signature required)	<u> </u>
	For additional information on this certification, pl	ase contact:
Name:	Mary Jarvis	
Title:	Assistant Superintendent	
Telephone	: 805-782-7210	

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	2012-13 Estimat	ed Actuals	2013-14	Budget
escription	Annual ADA	Revenue Limit ADA	Estimated Annual ADA	Estimated Revenue Limi ADA
ELEMENTARY	*		7 Hilliam 7 D7	ADA
County School Tuition Fund				
2. Juvenile Halls, Homes, and Camps	1.70	1.70	1.70	1.7
3. County Group Home and Institution Pupils			1.70	-1.7
4. Community School Pupils				
a. Probation (EC 1981[c][1][2])	7.60	7.60	7.60	7.6
b. Pupils expelled (EC 1981[c][3])	11.25	11.25	11.25	11.2
c. Homeless (EC 1981[d])		17.20	11.20	11.2
5. Opportunity Schools and Full-Day				n-
Opportunity Classes				
6. Cal-SAFE County Classroom*	TO AND DESCRIPTION OF PARTY	A STATE OF THE STA	A FOR THE STATE OF	
7. Community Day Schools				
8. TOTAL, ELEMENTARY	20.55	20.55	20.55	20.5
HIGH SCHOOL	20.00	20.55	20.55	20.5
9. County School Tuition Fund				
10. Juvenile Halls, Homes, and Camps	40.30	40.30	40.30	40.3
11. County Group Home and Institution Pupils	40.00	40.00	40.30	40.3
12. Community School Pupils				
a. Probation (EC 1981[c][1][2])	102.40	102.40	102.40	100.4
b. Pupils expelled (EC 1981[c][3])	93.75	93.75	102.40	102.4
c. Homeless (EC 1981[d])	93.73	93.75	93.75	93.7
13. Opportunity Schools and Full-Day	-			
Opportunity Classes				
14. Cal-SAFE County Classroom*	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Description of the last of the	100000000000000000000000000000000000000	twice land the same
Specialized Secondary Schools	Mark and Control of the Control of t	0.000	1 21/20 9100	
ರ್ವರ್ Secondary Schools ರ. Technical, Agricultural, and Conservation Schools	-			
7. Regional Occupational Centers and Programs*	Total Samuel Sales	Marin a secondar a	The second	
Negional Occupational Centers and Programs     Adults in Correctional Facilities		TATION - KISW-T		- mean 2
Handicapped Adults				
9. Adults*			CHISCO TANKS OF THE OWN	
		TO SELECT THE PARTY OF		A STATE OF THE STA
11. Community Day Schools	000.45	202.45	200.45	
COUNTY SUPPLEMENT	236.45	236,45	236.45	236.4
County Community Schools (EC 1982[a])     a. Elementary				
b. High School				
4. Special Education				
·	50.07	50.07	50.07	<b>50.0</b>
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		- 1		
Children's Institutions - Elementary				
f. Nonpublic, Nonsectarian Schools - Licensed				
Children's Institutions - High School	V. 1			
5. TOTAL, ADA FROM SCHOOL DISTRICTS	114.31	114.31	114.31	114.31
3. 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

	2012-13 Estimated Actuals 2013-14		4 Budget	
Description	Annual ADA	Revenue Limit ADA	Estimated Annual ADA	Estimated Revenue Lir 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		4		
b. 7th & 8th Hour Pupil Hours (Hours)*			NV. Na	
CHARTER SCHOOLS AUTHORIZED BY COUNTY BOA	RD 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			1.00	
33. TOTAL, CHARTER SCHOOLS ADA	0.00	0.00	0.00	0.00
CHARTER SCHOOLS - COMMUNITY DAY SCHOOLS (5	oth-8th Hours)			-
34. Elementary				
a. 5th & 6th Hour (ADA) - Mandatory Expelled				
Pupils only	TOTAL CONTRACTOR	AN EXPLOSE CONTROL	See a State en	
b. 7th & 8th Hour Pupil Hours (Hours)*	DATE VILLE OF SEASON	A CONTRACTOR OF THE CONTRACTOR		REAL SHIP IN COLUMN
35. High School	1 1			
a. 5th & 6th Hour (ADA) - Mandatory Expelled				
Pupils only		UV/s sieme (Siranti	And the second second	
b. 7th & 8th Hour Pupil Hours (Hours)*	2 1 2 12		agreement for the second	
SUPPLEMENTAL INSTRUCTION HOURS (Community S	Schools Uniy)	Park and the same		J. 京 京 学 学 [1] 「 学 ] 「
36. Elementary			Mary Control	
a. Core Instruction*				
b. Remedial Instruction*	K WAR AND THE			A STATE OF THE STA
37. High School				The Name of Street, St
a. Core Instruction*				
b. Remedial Instruction*	A STATE OF THE STA			

<sup>\*</sup>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	Object codes	Fiograms
Revenue Limit Transfers - Current Year	8091	2,226,856.0
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)	3000 0000	2,813,427.00
3. EXPENDITURES (in accordance with EC Section 42238.18(b)) (Goals 000	0, 3500, & 3600, except where noted oth	erwise)
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		1,000,010.00
(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
I) 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)		2,001,100.00
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,		100,122.00
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
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		
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
<ol><li>Ending Balance, June 30 (Lines C plus D1e)</li></ol>	1	9,269.12
Components of Ending Fund Balance	11	
a) Nonspendable		
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
Reserve for Economic Contingencies		
a) Beginning Balance		
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 equa	I Line D2b1	0.00
Reserve for Capital Outlay		
a) Beginning Balance		
Audit Adjustments/Other Restatements	1	CAN TO SECOND
(Must not exceed Line D1b plus Line D1d)	1	TO U.S.
b) Less: Current Uses (Must not be negative)	- 1	
c) Plus: Current Contributions (Must not be negative)		14744
d) Subtotal (Lines D2b2a minus D2b2b plus D2b2c) (Must equa	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	21.4-2	
1) Reserve for Economic Contingencies - Current Contributions (Line D2	<sup>2D1C)</sup>	0.00
2) Reserve for Capital Outlay- Current Contributions (Line D2b2c)	1	0.00
3) Total, Transfers (Sum lines F1-F2)	1	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		0.000.10
1) Ending Balance, June 30 (Line D2)	-	9,269.12
2) Less: Reserve for Capital Outlay (Line D2b2)	-	0.000.10
3) Adjusted Net Ending Balance (Lines G1 minus G2)		9,269.12
4) 15% Allowable Net Ending Balance (Line E2) or \$25,000 (whichever i	s more)	420,623.70
5) Amount in Excess of Allowable Ending Balance		
(Lines G3 minus G4, or 0 if negative)		2.44
(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:

Contact Person: Mary Jarvis

E-mail Address: mjarvis@slocoe.org

Date: Jun 19, 2013

Telephone: 805-782-7210

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT SUBJECT TO DEFICIT			
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)	3245		
Inemployment Insurance Increases	3025	157,223.00	10,679.00
10. 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	1		
(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		5-10	
1. 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
<ul> <li>COTAL, ADJUSTED REVENUE LIMIT (Prior to add-ons)</li> </ul>			
(Line 15 plus Line 31a)	3027	5,123,594.81	5,025,565.38

California Dept of Education

SACS Financial Reporting Software - 2013.1.0

File: rl-c (Rev 03/26/2013)

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### 2013-14 July 1 Budget (Single Adoption) County School Service Fund Revenue Limit Summary

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 38. GROSS STATE AID	3030		
(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	1,		
43. Other Items			
a. Excess ERAF			
b. Prior Year Restricted Moneys (EC Section 2558(e))	3055		2,909,360.0
FOR USE IN THE CRITERIA AND STANDARDS REVIEW FORM, RE		TANDARD CALCULAT	
44. Base Revenue Limit per ADA for Juvenile Court Schools,			
County Community Schools, and County Community School	3200, 3204,		
Students Expelled	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		
			7
OTHER NON-REVENUE LIMIT ITEMS	0570		
48. Apprenticeship Funding	0570	0-	
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		

Description	Direct Costs - Ir Transfers In 5750	nterfund Transfers Out 5750	Indirect Costs Transfers in 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND	0.00	10.000.00		Sand Cabban Way				
r Sources/Uses Detail	0.00	(3,839.00)	0.00	(131,979.00)	16,400.00	207 204 20		
and Reconciliation				_	10,400.00	397,391.00	0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	2.24		_		
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation  10 SPECIAL EDUCATION PASS-THROUGH FUND					THE SHALL WELL	(CE) 11 14 14 14 14 14 14 14 14 14 14 14 14	0.00	0.00
Expenditure Detail		THE STATE OF THE S	200 1000	1 1 THE 25 S	50	AT LEASE !		No constitution
Other Sources/Uses Detail								1-40
Fund Reconciliation 11 ADULT EDUCATION FUND			ALL STATE OF					
Expenditure Detail	0.00	0.00	0.00	0.00		_		
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation 12 CHILD DEVELOPMENT FUND							0.00	0.00
Expenditure Detail	3,839.00	0,00	131,979.00	0.00				
Other Sources/Uses Detail	9,000.00	0,00	101,913,00	0.00	337,391.00	0.00		
Fund Reconciliation 13 CAFETERIA SPECIAL REVENUE FUND				_		0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00		-		
Olher Sources/Uses Delail	0.00	0,00	120023831401	0.00	0.00	0.00		
Fund Reconciliation		93	A CONTRACTOR OF THE PARTY OF TH	TO THE REAL PROPERTY.	0.00	0.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00		- 11 - 13 3		_		
Other Sources/Uses Detail	0.00	0.00	SK MARKED A	Water Bally	0.00	0.00		
Fund Reconciliation		10			0.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00		1		_	0.50	0.00
Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation	TOTAL NO.			1000	0.00	0.00	0.00	0.00
6 FOREST RESERVE FUND Expenditure Detail		C GTWHILE				_	0.00	0.00
Olher Sources/Uses Detail		8 33 Art.		100	0.00	*****		
Fund Reconciliation				Can cast a few	0.00	900.00	0.00	0.00
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail				"Tarrana"		_	0.00	0.00
Olher Sources/Uses Detail	PARTY NAMED IN COLUMN TO SERVICE AND SERVI	COLUMN TO SECURE	24	A AVECTOR	0.00	0.000.00		
Fund Reconciliation		165		NA STATE	0.00	2,500.00	0.00	0.00
8 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail		- C	A STATE OF THE STA	Ment and	1	_		0.00
Other Sources/Uses Detail	0.00	0.00	The Control of the Co		0.00	0.00		
Fund Reconciliation			- 1	100	0.00	0.00	0.00	0.00
9 FOUNDATION SPECIAL REVENUE FUND F:enditure Detail	4.62	24.22		contract to		_	0,00	0.00
Sources/Uses Detail	0.00	0,00	0.00	0.00		2.22		
Reconciliation	WAS TO THE	N 50 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		To Company	NAME OF TAXABLE PARTY.	0.00	0.00	0.00
SrAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS		HER THE STATE OF		The second second		_	0.00	0.00
Expendilure Detail Other Sources/Uses Detail	THE MANUFACTURE		200000000000000000000000000000000000000	A STATE OF THE PARTY OF THE PAR	0.00	V. 244		
Fund Reconciliation		25	4.5	- CANADA	0.00	11,000.00	0.00	0.00
BUILDING FUND	100.4	190	Shiring 1995	1000000		-	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			2.00			
Fund Reconciliation		970		- CONTRACTOR	0.00	0.00	0,00	0.00
CAPITAL FACILITIES FUND	100	96				-	0,00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		1				
Fund Reconciliation		20		31712000	0.00	0.00	0.00	
STATE SCHOOL BUILDING LEASE/PURCHASE FUND		100		100 VIOLET		_	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		FILE STATE				
Fund Reconciliation		145			0.00	0.00	0.00	
COUNTY SCHOOL FACILITIES FUND		1000		all the same		_	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation		tal	Control of the	William Control	0.00	0.00	444	
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		100	NAME OF STREET	1 125		_	0.00	0.00
Expenditure Detail	0.00	0.00		1000				
Other Sources/Uses Detail Fund Reconciliation	1060		TO VALUE OF THE OWNER.		60,000.00	2,000.00		
TAX OVERRIDE FUND		F 147	45 199 12 10 10	EV SE		_	0.00	0.00
Expenditure Detail			Calminda Ma	15 V & 10 P				
Other Sources/Uses Detail Fund Reconciliation			April 1200 No.	594 W 355 W	0.00	0.00		
DEBT SERVICE FUND		A SHARK		100000000000000000000000000000000000000		_	0.00	0.00
Expenditure Detail		17 1	40 51 2 1 1					
Other Sources/Uses Detail				*******	0.00	0.00		
Fund Reconciliation FOUNDATION PERMANENT FUND				757	70-71		0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	design and the		-	
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	E 37 34	0.00		
Fund Reconciliation	1			-		0.00	0.00	0.00
CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	- 1	
Fund Reconciliation								

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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0.00					-	0.00	0.00
	0.00						
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					MANAGEMENT OF THE PARTY OF THE	0.00	0.00
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		200				0.00	0.00
2.44	222				THE PERSON NAMED IN		
0.00	0.00						
LICE IN CO.	THE STATE OF STREET			0.00	ENGLISH STATES		
		State Control of the			BR 100 100 100 100 100 100 100 100 100 10	0_00	0.00
					A STATE OF THE PARTY OF THE PAR		
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		F3(1) 55(0)			THE RESERVE OF THE PERSON NAMED IN		0.00
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	ATTENDED TO		5.45		William In the fire		
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Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND							Man Reconstal	
enditure Detail :r Sources/Uses Detail	0.00	(3,200.00)	0.00	(110,254.00)		3	a diamental	
and Reconciliation					12,600.00	252,013.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND	l.				- 1	1		
Expenditure Detail	0.00	0.00	0.00	0.00		9	62.	
Other Sources/Uses Detail				- TY.	0.00	0.00		
Fund Reconciliation  10 SPECIAL EDUCATION PASS-THROUGH FUND	THE SALVEST OF THE SA					Service Control		
Expenditure Detail				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Olher Sources/Uses Detail								
Fund Reconciliation			to syntam		SAME THE PERSON OF THE PERSON	Delite III TORKE I MODEL		
11 ADULT EDUCATION FUND	\=====================================					- 5		
Expenditure Detail	0.00	0.00	0.00	0.00		100		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND						10		
Expenditure Detail	3,200.00	0.00	440.054.00					
Other Sources/Uses Detail	3,200,00	0,00	110,254.00	0.00	400 040 00		A TELEVALORS II	ASSAULT OF THE PARTY OF THE PAR
Fund Reconciliation				-	192,013.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND					1	67		5万年的15万万万万万万万万万万万万万万万万万万万万万万万万万万万万万万万万万万
Expenditure Detail	0.00	0.00	0.00	0.00		10	Alleria de la companya della company	
Other Sources/Uses Detail Fund Reconciliation		EE		HE LEGISTER WALL	0.00	0.00	TE MY SERVE	
4 DEFERRED MAINTENANCE FUND		100				90		
Expenditure Detail	0.00					- 0		
Other Sources/Uses Detail	0.00	0.00				100	A COLUMN	
Fund Reconciliation		- D			0.00	0.00		
5 PUPIL TRANSPORTATION EQUIPMENT FUND		200				66		
Expenditure Detail	0.00	0.00				98		Antala Value
Other Sources/Uses Detail Fund Reconciliation		HER BUSINESS M			0.00	0.00		
6 FOREST RESERVE FUND								Mark Control
Expenditure Detail						23	The state of the state of	
Other Sources/Uses Detail							The males	10202
Fund Reconciliation					0.00	600.00		V SUVALL DE L'AVE
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY					1	- 1		
Expenditure Detail		of the company				100		
Other Sources/Uses Detail Fund Reconciliation		5.0			0.00	2,000.00		
3 SCHOOL BUS EMISSIONS REDUCTION FUND		200		7000783000 10		82		
Expenditure Detail	0,00	0.00				133		
Olher Sources/Uses Detail		0.00		HAMINE SHARE SHE	1200	18		
Fund Reconciliation	The state of the s			200	0.00	0.00		
FOUNDATION SPECIAL REVENUE FUND			1	10.0		1100		
Finenditure Detail	0.00	0.00	0.00	0.00		300		
Sources/Uses Detail	<b>77.</b>		is miles and the			0.00		
Reconciliation			15118-303-19110-35					
Si COIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail						(S)		
Other Sources/Uses Detail	Committee Sales Sales	William Street, Street	<b>公司</b>		1	100		
Fund Reconciliation		151			0.00	8,000.00		
BUILDING FUND		8.00				670.6	A CESTA	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation		100			0.00	0.00		
CAPITAL FACILITIES FUND		17.73				F25	民可能如為	
Expenditure Detail	0.00	0.00			1	600		
Other Sources/Uses Detail	0.00	0.00		SAMPLE OF BET		10000		
Fund Reconciliation		133			0.00	0.00		
STATE SCHOOL BUILDING LEASE/PURCHASE FUND	II.	6386		AUSUS W	1	17.9	MANUFACTOR I	THE REAL PROPERTY.
Expenditure Detail	0.00	0.00				260		
Other Sources/Uses Detail		8000			0.00	0.00		
Fund Reconciliation COUNTY SCHOOL FACILITIES FUND		152				- 10		
Expenditure Detail	0.00	13/1/		A 100 CO.		107		
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation	F .	103			0.00	0.00		
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		200				1000		
Expenditure Detail	0.00	0.00			1	500		
Olher Sources/Uses Delail	A STANK OF STANK	AV. SHARE OF SAME			60,000.00	2,000.00		
Fund Reconciliation					00,000.00	2,000.00		
TAX OVERRIDE FUND Expenditure Detail	MARKE THE WAY BE					(54)		TECHNOLOGY .
Other Sources/Uses Detail						1037		
Fund Reconciliation	AS ASSESSED FOR THE SECOND				0.00	0.00		V 102
DEBT SERVICE FUND						1/5191		(SERVICE CO. SERVICE)
Expenditure Detail			WALLES STATE	- C.	1	1000		
Other Sources/Uses Detail					0.00	0.00		ALL SIMPLE
Fund Reconciliation	1			10.00	0,00	0.00		
FOUNDATION PERMANENT FUND					A STATE OF THE STA	-0.0		
Expenditure Detail	0.00	0.00	0.00	0.00	The state of the s	1000	100 CO 100 CO	24 X 30 2 X 30
Olher Sources/Uses Detail Fund Reconciliation				- 1		0.00		
Pund Reconciliation CAFETERIA ENTERPRISE FUND						0/6	2018 315 7	
Expenditure Detail	0.00	0.00		2020		tilla)	So Street	
	0.001	0.00	0.00	0.00	- 1		CONTRACTOR STATE OF	STATE OF THE PARTY
Other Sources/Uses Detail			0.00	7,7	0.00	0.00	The state of the s	A STATE OF THE STA

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND							THE RESIDENCE	
Expenditure Detail	0.00	0.00	0,00	0.00	- 1	18		SUSSIES W
Other Sources/Uses Detail			SUPPLIES OF STREET	A CONTRACTOR OF THE PARTY OF TH	0.00	0.00		PERSONAL AND ADDRESS.
Fund Reconciliation		1						ATTENNED TO THE REAL PROPERTY.
3 OTHER ENTERPRISE FUND		17				- 3		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	20/6 2 5 3			8	<b>计算机 有限的 水流</b>	200
Fund Reconciliation		Ď.			0.00	0.00		
6 WAREHOUSE REVOLVING FUND	- 1							
Expenditure Detail	0.00	0.00			1	6		THE REPORT OF THE PARTY OF THE
Other Sources/Uses Detail	0.00	0.00			797997			MARKET STATES
Fund Reconciliation		1		- Kaliford Constitution	0.00	0.00		
7 SELF-INSURANCE FUND		100						
Expenditure Detail	0.00	0.00			1	- 8		
Olher Sources/Uses Detail	11/14/31 L (01/44/19)	CALLES CONTROL OF CONT			0.00	0.00		E016 10 10 10 10 10 10 10 10 10 10 10 10 10
Fund Reconciliation					0,00	0.00		
1 RETIREE BENEFIT FUND					1		120000000000000000000000000000000000000	Mars Toller
Expenditure Detail			THE RESERVE OF THE PARTY OF THE	(P-)11 (10 / 2 / 2 / 10 / 10 / 10 / 10 / 10 / 10		AT A STATE OF		
Other Sources/Uses Detail			7.5		0.00			
Fund Reconciliation		18			0.00			The state of the s
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND		- 91			1			
Expenditure Detail	0.00	0.00		the state of the s				200
Other Sources/Uses Detail	SHIP SHE SHIP SHIPS	1.0	E THE STREET,	No. of the last of	0.00		Diene Territoria	AND THE RESIDENCE
Fund Reconciliation			ACCOUNT OF THE PARTY OF THE PAR					65 1982 203 118
8 WARRANT/PASS-THROUGH FUND								
Expenditure Detail		TRACE REPORTS						
Other Sources/Uses Detail			100000000000000000000000000000000000000				11/2/2017	<b>编码的经验</b>
Fund Reconciliation							No.	
5 STUDENT BODY FUND					ATTEN MENTAL STREET			
Expenditure Detail			A SUBSECULTURE OF STREET		CHARLE LAND			4-5
Other Sources/Uses Detail				AND BUTE SERVICE	The state of the			
Fund Reconciliation					THE VIEW BOOK SEE	Day of the later of		
TOTALS	3,200.00	(3,200.00)	110,254.00	(110,254.00)	264,613.00	264,613.00	PAUD TO THE PAUL T	

		2012	2012-13 Estimated Actuals	8		2013-14 Budget		
Description Resource Codes	Object es Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
A. REVENUES								
1) Revenue Limit Sources	8010-8099	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	8100-8299	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	8300-8599	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	8600-8799	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%
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	1000-1999	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	2000-2999	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	3000-3999	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	4000-4999	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	5000-5999	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	6669-0009	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)	7100-7299 7400-7499	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	7300-7399	(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	8900-8929	16,400.00	00'0	16,400.00	12,600.00	0.00	12,600.00	-23.2%
b) Transfers Out	7600-7629	337,391.00	60,000.00	397,391.00	192,013.00	00'000'09	252,013.00	-36.6%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	00:0	00:0	00:0	00:0	00:0	0.00	0.0%
3) Contributions	8980-8999	(472,230.20)	472,230.20	00:00	(624,842.00)	624,842.00	0.00	%0.0
4) 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%

San Luis Obispo County Office of Education San Luis Obispo County

July 1 Budget (Single Adoption) County School Service Fund Unrestricted and Restricted Expenditures by Object

			201	2012-13 Estimated Actuals	S		2013-14 Budget		
Description Res	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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							2.2		
1) Beginning Fund Balance a) As of July 1 - Unaudited		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%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	00:00	0.00	0.0%
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	00.00	00:0	0.00	00:0	00:00	00.0	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 Benching Cash		0711	0000	000	C Lu	c		e c	
Casil Casil		- 0	00.000	000	00.000	0.00	0.00	000	-100.0%
Prepaid Expenditures		9713	80.050.80	00.0	80.050.80	000	0.00	0.00	100.0%
All Others		9719	0.00	0.00	0.00	00:00	00:0	00:0	0.0%
b) Restricted		9740	00:0	222,527.11	222,527,11	00:0	233,510.11	233,510,11	4.9%
c) Committed Stabilization Arrangements		9750	0.00	00:00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	00:00	00.0	00:0	00:00	00:00	0.0%
d) Assigned									
Other Assignments		9780	3,028,090.10	00:0	3,028,090,10	4,444,734.10	00:0	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	4	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				le .
Lottery carryover	1100	9780	44,662.10		44,662.10				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,204,848.00	000	1,204,848.00	1,043,095.00	00:0	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%

San Luis Obispo Corra Office of Education San Luis Obispo Co

July 1 Budget (Single Adoption)
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Expenditu. Jy Object

			201	2012-13 Estimated Actuals	S		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
G. ASSETS							(2)		8
1) Cash a) in County Treasury		9110	8,459,160.75	(3,166,336.24)	5,292,824.51		1		
1) Fair Value Adjustment to Cash in County Treasury	Treasury	9111	00.0	0.00	0.00				
b) in Banks		9120	33,177,39	0.00	33,177.39				
c) in Revolving Fund		9130	650.00	00:00	650.00				
d) with Fiscal Agent		9135	00:0	1,094,872.26	1,094,872.26				
e) collections awaiting deposit		9140	00:0	0.00	0.00				
2) Investments		9150	00:00	00:0	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	00:00	0.00	0.00				
6) Stores		9320	00:00	00.00	0.00				
7) Prepaid Expenditures		9330	80,050.80	00.00	80,050.80				
8) Other Current Assets		9340	00:00	00.00	00:00				
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	00:00	00.00	0.00				
3) Due to Other Funds		9610	00.00	00:0	0.00				
4) Current Loans		9640	00.00	00.0	0.00				
5) Deferred Revenue		9650	00.00	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 (G9 - H6)			7,697,372.44	(1,974,999.75)	5,722,372.69				

California Dept of Education SACS Financial Reporting Software - 2013.1.0 File: fund-a (Rev 03/13/2013)

San Luis Obispo County Office of Education San Luis Obispo County

July 1 Budget (Single Adoption)
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			201	2012-13 Estimated Actuals	ls		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
REVENUE LIMIT SOURCES									8
Principal Apportionment State Aid - Current Year		8011	588,485.00	000	588.485.00	588 485 00	S	588 485 OO	80
Education Protection Account State Aid - Current Year	ıt Year	8012	0.00	0.00	0:00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid	State Aid	8015	00:0	00:00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	00.0	00:00	0.00	0.00	00:00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	138,677.00	0.00	138,677.00	137,215.00	0.00	137.215.00	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	00.0	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	00:0	0.00	0.00	0.00	D0:0	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	16,162,017.00	0.00	16,162,017.00	16,241,622.00	0.00	16,241,622.00	0.5%
Unsecured Roll Taxes		8042	397,802.00	0.00	397,802.00	393,986.00	0.00	393,986,00	-1.0%
Prior Years' Taxes		8043	(17,595.00)	0.00	(17,595.00)	(96,975.00)	00:00	(96,975.00)	451.2%
Supplemental Taxes		8044	96,737.00	0.00	96,737.00	112,752.00	00:0	112,752.00	16.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0:00	0.00	0:00	000	00:0	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	19,788.00	0.00	19,788.00	8,826.00	00:0	8,826.00	-55.4%
Penalties and Interest from Delinquent Taxes		8048	00.0	00:00	0:00	0.00	00.0	0.00	0.0%
Receipt from Co. Board of Sups.		8070	00.0	00.0	000	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	000	00:0	0.00	0.00	0.00	0:0%
Other In-Lieu Taxes		8082	00.00	00'0	00'0	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	00:0	0.00	0:00	0,00	0.00	0.0%
Subtotal, Revenue Limit Sources Revenue Limit Transfers			17,385,911.00	00 0	17,385,911.00	17,385,911.00	0.00	17,385,911.00	0.0%
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,781,426.00)		(2,781,426.00)	(2,815,341.00)		(2,815,341.00)	1.2%
Juvenile Court/County Community Schools Transfer	2400-2420	8091		2,192,941.00	2,192,941.00		2,226,856.00	2,226,856.00	1.5%
Community Day on Transfer	2430	8091		0.00	0.00		0.00	00'ι	%0.0
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July 1 Budget (Single Adoption) County Schr Restricted

San Luis Obispo Correr Office of Education San Luis Obispo Co

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8290 8290

3025 4035

NCLB: Title I, Part D, Local Delinquent

Programs

NCLB: Title II, Part A, Teacher Quality

NCLB: Title III, Immigrant Education

Program

8290

4201

July 1 Budget (Single Adoption) County School Service Fund Unrestricted and Restricted Expenditures by Object

San Luis Obispo County Office of Education San Luis Obispo County

			2012	2012-13 Estimated Actuals	als		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		20,806.00	20.806.00		31 492 00	31 402 00	A 12
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		000	00.25	84.0
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	80.0
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		00 0	000	%00
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		00.0	00.0	%0.0
All Other Federal Revenue	All Other	8290	0.00	929,857.00	929,857.00	00:00	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				13					
Community Day School Additional Funding Current Year	2430	8311		0.00	0:00		0.00	0.00	0.0%
Prior Years	2430	8319		00.00	0.00		00 0	000	7000
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		00:0	00.0	0.0%
Prior Years	6355-6360	8319		0.00	0.00		00:00	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)		00:00	0.00	-100.0%
Home-to-School Transportation	7230	8311		00.00	0.00		00:00	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		00.0	00.0		00:00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	00:00	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	00:0	0.00	0.00	00'0	00:00	0.00	0.0%
Class Size Reduction, K-3		8434	00'0	00:0	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	00:0	00.00	0.00	0.00	00:00	0.00	0.0%
Mandated Costs Reimbursements		8550	00.00	0.00	0.00	0.00	00:0	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 Levier Other				(				(	
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July 1 Budget (Single Adoption)
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Office of Education

San Luis Obispo Co San Luis Obispo Co

			2012	2012-13 Estimated Actuals	S		2013-14 Budget		
					Total Fund			Total Find	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column
Homeowners' Exemptions		8575	00:0	00.0	00:00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	00:00	0.00	00:00	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		00:00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		00:0	0.00		0.00	00:00	0.0%
Charter School Facility Grant	6030	8590		0.00	00:00		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		00:00	00:00		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		00.00	00:00		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%

July 1 Budget (Single Adoption) County School Service Fund Unrestricted and Restricted Expenditures by Object

> San Luis Obispo County Office of Education San Luis Obispo County

%0.0 %0.0 0.0% 2.3% 0.0% %0.0 %0.0 %0.0 %0.0 %0.0 0.0% %0.0 %0.0 %0.0 %0.0 4.0% %0.0 %0.0 %0.0 7.5% % Diff Column C & F -14.3% -100.0% 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 170,000.00 0.00 30,000.00 104,000.00 885,675.00 1,009 626.00 Total Fund col. D + E 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 563,724.00 2013-14 Budget Restricted (E) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 170,000,00 0.00 0.00 1,009,626.00 30,000,00 104,000.00 321,951.00 0.00 Unrestricted e 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 170,000.00 0.00 100,000.00 0.00 35,000.00 20,000.00 823,822.00 987,308.00 Total Fund col. A + B (C) 2012-13 Estimated Actuals 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 00'0 0.00 0.00 0.00 10,000.00 0.00 0.00 549,916.00 Restricted 0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 273,906.00 977,308.00 170,000,001 35,000,00 100,000,001 20,000.00 Unrestricted 3 Object Codes 8615 8616 8617 8618 8621 8622 8625 8629 8631 8632 8634 8639 8650 8660 8662 8671 8672 8675 8677 8677 8681 8689 Resource Codes 7230, 7240 All Other Net Increase (Decrease) in the Fair Value Transportation Fees From Individuals Community Redevelopment Funds All Other Fees and Contracts Not Subject to RL Deduction Sale of Equipment/Supplies Penalties and Interest from Delinquent Non-Revenue Mitigation/Developer Fees County and District Taxes OTHER LOCAL REVENUE Other Restricted Levies Non-Ad Valorem Taxes Non-Resident Students Transportation Services Supplemental Taxes Adult Education Fees Interagency Services Prior Years' Taxes Food Service Sales Sale of Publications Other Local Revenue Leases and Rentals Fees and Contracts Unsecured Roll All Other Sales Secured Roll Parcel Taxes of Investments Limit Taxes Description Other Interest

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Office of Education

San Luis Obispo Co' San Luis Obispo Cc

July 1 Budget (Single Adoption)
County Schr vice Fund
Unrestricte. Restricted
Expenditures oy Object

			201	2012-13 Estimated Actuals	ls		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	00:0	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	00.00	0.0%
All Other Local Revenue		8699	265,580.00	00.660,889	953,679.00	235,173.00	586,982.00	822,155.00	-13.8%
Tuition		8710	00.0	4,994,884.00	4,994,884.00	00:0	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	%0:0
From County Offices	6500	8792		0.00	0.00		00:0	0.00	0.0%
From JPAs	6500	8793		00:0	0.00		00.0	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		00.0	00:0		00.0	0.00	0.0%
From JPAs	6360	8793		00.00	00.00		00.00	00.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	00.0	0.00	00.00	00.0	0.00	0.0%
From County Offices	All Other	8792	00.00	00.00	00.00	0.00	00.00	00.00	0.0%
From JPAs	All Other	8793	0.00	00.0	00.00	0.00	00.00	00.00	0.0%
All Other Transfers In from All Others		8799	00.00	00.0	00.00	0.00	00.00	00.00	0.0%
TOTAL, 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%
TOTAL, REVENUES		2	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%

San Luis Obispo County Office of Education San Luis Obispo County

July 1 Budget (Single Adoption) County School Service Fund Unrestricted and Restricted

Expenditures by Object

-3.9% 3.2% -0.5% -1.7% -8.1% -1.5% 0.4% -8.1% -5.4% 4.4% 9.5% -2.1% %0.0 %0.0 -2.8% -7.7% 4.0% -0.8% -4.5% -90.4% 3.8% % Diff Column C& F 0.00 725,588.00 3,290,476.00 5,912,157.00 1,175,150.00 2,092,461.00 373,197.00 ,522,896.00 680,095.00 1,294,729.00 951,941.00 6,194,376.00 462,434.00 686,082,28 172,285.00 1,804,533.00 14,648.00 384,598.00 606,724.00 0.00 83,892.00 Total Fund col. D + E 0.00 0.00 3,289,476.00 337,925.00 705,731.00 5,327,031.00 807,718.00 495,283.00 993,899.00 1,142,914.00 555,066.00 286,458.00 731,636.00 3,523,792.00 404,883.00 406,207.00 1,330,933.00 7,077.00 280,670.00 127,098.00 44,427.00 2013-14 Budgel Restricted (E) 585,126.00 1,284,743.00 2,670,584.00 1,000.00 19,857.00 32,236.00 125,029.00 1,008,271.00 57,551.00 45,187.00 103,928.00 0.00 0.0 35,272.00 528,997.00 220,305.00 279,875.28 473,600.00 7,571.00 111,441.00 39,465.00 Unrestricted 9 1,314,008.00 0.0 3,423,769.00 1,475,212.00 6,012,244.00 1,279,292.00 2,084,443.00 1,035,546.00 6,449,923.00 466,033.00 152,699.00 351,289.00 0.00 384,111.00 729,152.00 736,634.00 725,205.00 180,474.00 1,728,285.00 619,605.00 80,827.00 Total Fund col. A + B (C) 2012-13 Estimated Actuals 0.00 0.00 3,230,089.00 345,839,00 913,072.00 708,076.00 5,197,076.00 1,140,299.00 602,994.00 298,108.00 822,491.00 769,678.00 3,633,570.00 406,496.00 132,887.00 ,285,306.00 105,924.00 257,412.00 514,509,00 452,579.00 43,441.00 Restricted e 0.00 0.00 193,680.00 562,140.00 21,076.00 815,168.00 138,993.00 ,015,900.00 1,261,952.00 265,868.00 2,816,353.00 59,537.00 272,626.00 442,979.00 46,775.00 38,272.00 133,640.00 47,587.00 93,877.00 105,096.00 37,386.00 Unrestricted € 3101-3102 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3801-3802 3901-3902 3751-3752 Object Codes 1200 1300 1900 2100 2200 2300 2400 2900 100 Resource Codes Certificated Supervisors' and Administrators' Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries TOTAL, CERTIFICATED SALARIES Certificated Pupil Support Salaries TOTAL, CLASSIFIED SALARIES Classified Instructional Salaries Certificated Teachers' Salaries OASDI/Medicare/Alternative Health and Welfare Benefits CERTIFICATED SALARIES Classified Support Salaries Other Certificated Salaries Unemployment Insurance OPEB, Active Employees Other Employee Benefits Other Classified Salaries CLASSIFIED SALARIES Norkers' Compensation **EMPLOYEE BENEFITS** OPEB, Allocated PERS Reduction Description STRS PERS

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0.0%

200.00

0.00

300.00

300.00

0.00

300.00

-50.4%

54,492.00

50,067.00

4,425.00

109,823.00

74,121.00

35,702.00

4100

Approved Textbooks and Core Curricula Materials

TOTAL, EMPLOYEE BENEFITS

**BOOKS AND SUPPLIES** 

Books and Other Reference Materials

-2.1%

4,215,196.28

3,096,578.00

1,118,618.28

4,304,417.00

3,198,554.00

1,105,863.00

Office of Education

San Luis Obispo Co San Luis Obispo Co

July 1 Budget (Single Adoption)
County Schr vice Fund
Unrestricte. Restricted
Expenditure. JV Object

		2012	2012-13 Estimated Actuals	8		2013-14 Budget		
	Ohject	Unrestricted	Boctricted	Total Fund	Insocial	Podelated	Total Fund	% DIff
Description Resource Codes	Codes	(A)	(B)	(0)	(D)	(E)	(F)	C&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	00:00	40,000.00	75,000.00	00:00	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	00.00	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	%9.0
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	2600	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)	00.00	(3,200.00)	-16.6%
Professional/Consulting Services and Operating Expenditures	2800	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	2900	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%

San Luis Obispo County Office of Education San Luis Obispo County

July 1 Budget (Single Adoption) County School Service Fund Unrestricted and Restricted Expenditures by Object

%0.0 %0.0 -13.6% %0.0 %0.0 0.0% %0.0 -51.5% -57.1% %0.0 %0.0 %0.0 %0.0 0.0% %0.0 %0.0 %0.0 -100.0% %0.0 %0.0 0.0% 0.0% 0.0% % Diff Column C& F 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 33,000.00 33,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 298,224.00 0.00 9.00 Total Fund col. D + E (F) 0.00 0.00 0.00 0.00 0.00 0.00 13,000.00 13,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 275,239.00 0.00 2013-14 Budget Restricted <u>ω</u> 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 20,000.00 0.00 20,000.00 22,985.00 0.00 0.00 Unrestricted e 0.00 0.00 0.00 0.00 0.00 0.00 0.00 9,000.00 68,007.00 77,007.00 0.00 0.00 0.00 345,318.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 Total Fund col. A + B (C) 2012-13 Estimated Actuals 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 51,435.00 0.00 0.00 0.00 0.00 0.00 9,000.00 42,435.00 0.00 0.00 322,333.00 Restricted (B) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 25,572.00 25,572.00 0.00 0.00 0.00 22,985.00 0.00 0.00 0.00 0.00 Unrestricted 3 7281-7283 7221-7223 Object Codes 6100 6170 6200 6400 6500 7110 6300 7130 7142 7213 7141 7143 7211 7212 7222 7223 7223 7222 7221 7221 Resource Codes All Other 6500 6360 6360 6500 6360 OTHER OUTGO (excluding Transfers of Indirect Costs) Special Education SELPA Transfers of Apportionments Tuition, Excess Costs, and/or Deficit Payments California Dept of t on SACS Financial Rep. .....g Software - 2013.1.0 File: fund-a (Rev 03/13/2013) Books and Media for New School Libraries Payments to Districts or Charter Schools Buildings and Improvements of Buildings Tuition for Instruction Under Interdistrict or Major Expansion of School Libraries Transfers of Pass-Through Revenues ROC/P Transfers of Apportionments Other Transfers of Apportionments To Districts or Charter Schools To Districts or Charter Schools To Districts or Charter Schools Payments to County Offices TOTAL, CAPITAL OUTLAY Attendance Agreements Equipment Replacement State Special Schools Payments to JPAs All Other Transfers To County Offices Land Improvements To County Offices To County Offices CAPITAL OUTLAY Description Equipment To JPAs To JPAs Tuition Land

Office of Education

San Luis Obispo Cor San Luis Obispo Co

July 1 Budget (Single Adoption)
County Schr vice Fund
Unrestricter testricted
Expenditures of Object

		201	2012-13 Estimated Actuals	sis		2013-14 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
All Other Transfers Out to All Others	7299	00.0	00:0	0.00	00:0	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	00.0	0.00	0.00	00:00	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	00.00	(1,004,380.00)	1,004,380.00	00:00	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%

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July 1 Budget (Single Adoption)
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

San Luis Obispo County Office of Education San Luis Obispo County

			2014	2019.43 Estimated Actuate	٤		20000		
			107	ביוס בסוווומופת ארותם	2		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column C&F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	00.00	00.0	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	16,400.00	00.00	16,400.00	12,600.00	00:00	12,600.00	-23.2%
(a) TOTAL, INTERFUND TRANSFERS IN			16,400.00	00.00	16,400.00	12,600.00	00:0	12,600.00	-23.2%
INTERFUND TRANSFERS OUT								-	
To: Child Development Fund		7611	337,391.00	0.00	337,391.00	192,013.00	0.00	192,013.00	43.1%
To: Special Reserve Fund		7612	00:0	60,000.00	60,000.00	0.00	00.000.00	00:000:00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0:00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	00:0	0.00	0.00	00:0	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	00.00	0.00	00'0	00:00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	00:0	0.00	0.00	00.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			337,391.00	00.000.00	397,391.00	192,013.00	60,000.00	252.013.00	-36.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	00.0	0000	00.0	00:0	00'0	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0:00	0.00	0.00	0.00	%0:0
Proceeds from Capital Leases		8972	00.0	0.00	0.00	00:00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	00.0	00.00	0.00	00:0	00:00	00:00	0.0%
All Other Financing Sources		6268	0.00	0.00	0.00	0.00	00:00	00:0	0.0%
(c) TOTAL, SOURCES			00.00	00.00	0.00	0.00	00:00	00:00	0.0%
USES								(	

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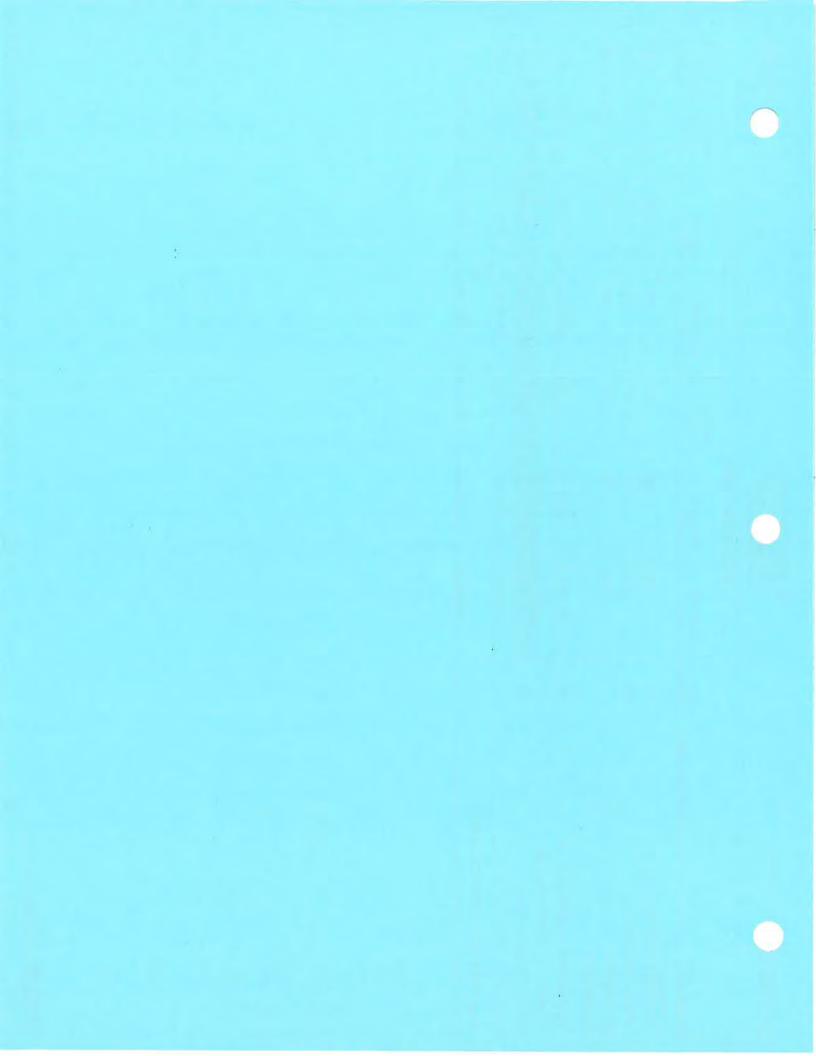
July 1 Budget (Single Adoption)
County Schor vice Fund
Unrestricted estricted
Expenditures by Object

fice of Education

San Luis Obispo Cor San Luis Obispo Cou

			2012	2012-13 Estimated Actuals	ls		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
Transfers of Funds from Lapsed/Reorganized LEAs		7651	00:0	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	00:0	00.0	00:00	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	00:00	00.00	00:00	0.00	00:0	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(472,230.20)	472,230.20	0.00	(624,842.00)	624,842.00	00:00	%0.0
TOTAL, OTHER FINANCING SOURCES/USES	S		(793,221.20)	412,230.20	(380,991.00)	(804,255.00)	564,842.00	(239,413.00)	-37.2%

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itments (including cost-of-living adjustr	l to estimate ADA, enrollme ments).	ent, revenues, expenditures,	reserves and fund balance	e, and multiyear
Deviations from the standards must be expla	ained and may affect the ap	pproval of the budget.		
CRITERIA AND STANDARDS				
CRITERION: Average Daily Attendar	nce			
A. STANDARD: Projected countywide o two or more of the previous three fisca	ther purpose average daily al years by more than the f	/ attendance (ADA) has not b following percentage levels:	peen overestimated in 1) t	he first prior fiscal year OR in
		Percentage Level	Count	ywide ADA
		3.0% 2.0% 1.0%	0 7,000 60,000	to 6,999 to 59,999 and over
County Office ADA (Form A, Estimated Revenue	Limit ADA column, line 27):	34,475		
County Office Countywide ADA St	tandard Percentage Level:	2.0%		
1A-1. Calculating the County Office's Countywi	ido ADA Varianasa			
Fiscal Year	(Use Form A, Line 27)	Estimated/Unaudited Actuals (Form A, Line 27)	(If Budget is greater than Actuals, else N/A)	Status
hird Prior Year (2010-11)	34,236.00 34,153.00	34,498.47 34,823,15	N/A	Met
or Year (2012-13)	34,153.00	34,823.00	N/A N/A	Met Met
_				THOU THOU
	ADA to the Standard			I. IIIO
A-2. Comparison of County Office Countywide				1 100
A-2. Comparison of County Office Countywide	not met.	/ more than the standard percenta	ge level for the first prior year.	
A-2. Comparison of County Office Countywide  ATA ENTRY: Enter an explanation if the standard is	not met.	y more than the standard percenta	ge level for the first prìor year.	
A-2. Comparison of County Office Countywide  ATA ENTRY: Enter an explanation if the standard is	not met.	y more than the standard percenta	ge level for the first prior year.	
A-2. Comparison of County Office Countywide  ATA ENTRY: Enter an explanation if the standard is  1a. STANDARD MET - Projected countywide ADA  Explanation: (required if NOT met)	not met. A has not been overestimated by			
A-2. Comparison of County Office Countywide  ATA ENTRY: Enter an explanation if the standard is  1a. STANDARD MET - Projected countywide ADA  Explanation: (required if NOT met)	not met. A has not been overestimated by			

#### 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	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	1,850 42
1st Subsequent Year (2014-15)	1	257.00	34,130.00	0.00	1,
2nd Subsequent Year (2015-16)		257.00	33,789.00	0.00	1,6 1
	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)				
(required if NOT met)				

California Dept of Education SACS Financial Reporting Software - 2013.1.0 File: cs-b (Rev 02/27/2013)

#### 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)

Step	1 - Funded COLA	Juvenile Court and County  Community Schools	Other Purpose	Community Day Schools	Direct Services
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	0.7745
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%
a	Revenue Limit ADA (From Criterion #1, Section 1B-2) Prior Year Revenue Limit ADA (From Criterion #4, Section 4B, 4)	257.00	34,475.00	0.00	1,862.42
	(From Criterion #1, Section 1B-1) Difference	257.00	34,823.00	0.00	1,881.23
	(Step 2a minus Step 2b)	0.00	(348.00)	0.00	(18.81)
d.	Percent Change Due to Population	0.00	(340.00)	0.00	(10.01)
u.	(Step 2c divided by Step 2b)	0.00%	-1.00%	0.00%	-1.00%
Ston 2	- Weighted Change				
a.	Projected BRL times ADA				-
ш.	(Step 1a times Step 2a)	0.00	0.00	0.00	0.00
b.	Percent Allocation by ADA Category	5.50	0.00	0.00	0,00
	(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%
	(2.5) 52 4.5)	2.22.0		0.00.0	

#### 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.	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%

Not Applicable

Revenue Limit Standard - 2014-15
(Sum of Line 3, all columns, plus/minus 1%):

Not Applicable

Revenue Limit Standard - 2013-14

(Sum of Step 3d, all columns, plus/minus 1%):

#### 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.	Percent Change Due to COLA     (Net of deficit)     Percent Change Due to Population	2.20%	2.20%	0.00%	2.20%
	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 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 Projecte	d Change in Revenue Limit:	0.00%	0.00%	0.00%
	Exce	ss 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.

DATA ENTRY: All data are extracted or calculated.			
	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Yea (2015-16)
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%
B. Calculating the County Office's Projected Change in Salaries and Be	enefits		
Fiscal Year	(Form MYP, Lines B1-B3)	Over Previous Year	Status
· · · · · · · · · · · · · · · · · · ·	*		Status
	16,766,584.00		10
udget Year (2013-14)	16,766,584.00 16,321,729.28	-2.65%	Met
udget Year (2013-14) st Subsequent Year (2014-15)	16,766,584.00		10
irst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) nd Subsequent Year (2015-16)  C. Comparison of County Office Change in Salaries and Benefits to the	16,766,584.00 16,321,729.28 16,612,365.00 16,905,864.00	-2.65% 1.78%	Met Met
udget Year (2013-14) st Subsequent Year (2014-15) nd Subsequent Year (2015-16)	16,766,584.00 16,321,729.28 16,612,365.00 16,905,864.00 Standard	-2.65% 1.78% 1.77%	Met 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.

4A. Calculating the County (	Office's Other Revenues and Expenditures Sta	ndard Percentage Ranges		
DATA ENTRY: All data are extra	cted or calculated.			
		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Yea (2015-16)
County Office's Change in Funded COLA (Criterion 2A, Percent Change Due to COLA, Other Purpose):     County Office's Other Revenues and Expenditures     Standard Percentage Range (Line 1, plus/minus 10%):     County Office's Other Revenues and Expenditures		0.00%	1.80%	2.20%
		-10.00% to 10.00%	-8.20% to 11.80%	-7.80% to 12.20%
Explan	ation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-3.20% to 6.80%	-2.80% to 7_20%
B. Calculating the County (	Office's Change by Major Object Category and	Comparison to the Explanation	on Percentage Range (Section	n 4A, Line 3)
ears. All other data are extracte	ts, the 1st and 2nd Subsequent Year data for each red or calculated.  each category if the percent change for any year exc		on percentage range.	
piect Range / Fiscal Year		Amount	Percent Change Over Previous Year	Change Is Outside
		Allowing	Over Frevious Tear	Explanation Range
Federal Revenue (Fund	01, Objects 8100-8299) (Form MYP, Line A2)			
st Prior Year (2012-13)		3,475,292.00		
dget Year (2013-14)		3,474,600.00	-0.02%	No
t Subsequent Year (2014-15)		3,474,600.00	0.00%	No
d Subsequent Year (2015-16)		3,474,600.00	0.00%	No
Explanation: (required if Yes)	und 04 Objects 9200 REDOV/Form MVD Line ADV			
(required if Yes)  Other State Revenue (F st Prior Year (2012-13) dget Year (2013-14) Subsequent Year (2014-15)	und 01, Objects 8300-8599) (Form MYP, Line A3)	2,819,397,00 2,184,743.00 2,184,743.00 2,184,743.00	-22.51% 0.00% 0.00%	Yes No
(required if Yes)	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There	2,184,743.00 2,184,743.00 2,184,743.00 lock Grant, I know I SAID that the	0.00% 0.00%	No No
(required if Yes)  Other State Revenue (F st Prior Year (2012-13) dget Year (2013-14) Subsequent Year (2014-15) d Subsequent Year (2015-16)  Explanation: (required if Yes)	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There are projected.	2,184,743.00 2,184,743.00 2,184,743.00 lock Grant, I know I SAID that the	0.00% 0.00%	No No
(required if Yes)  Other State Revenue (F st Prior Year (2012-13) dget Year (2013-14) Subsequent Year (2014-15) d Subsequent Year (2015-16)  Explanation: (required if Yes)  Other Local Revenue (F	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There	2,184,743.00 2,184,743.00 2,184,743.00 lock Grant. I know I SAID that the is also a reduction in AVID fundin	0.00% 0.00%	No No
(required if Yes)  Other State Revenue (F st Prior Year (2012-13) dget Year (2013-14) Subsequent Year (2014-15) i Subsequent Year (2015-16)  Explanation: (required if Yes)  Other Local Revenue (F st Prior Year (2012-13)	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There are projected.	2,184,743.00 2,184,743.00 2,184,743.00 lock Grant. I know I SAID that the is also a reduction in AVID fundin	0.00% 0.00%  budget does not reflect LCFF, in a since the program has now gone	No No
(required if Yes)  Other State Revenue (F st Prior Year (2012-13) dget Year (2013-14) Subsequent Year (2014-15) i Subsequent Year (2015-16)  Explanation: (required if Yes)  Other Local Revenue (F st Prior Year (2012-13) dget Year (2013-14)	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There are projected.	2,184,743.00 2,184,743.00 2,184,743.00 2,184,743.00 lock Grant. I know I SAID that the is also a reduction in AVID fundin	0.00% 0.00% s budget does not reflect LCFF, in ng since the program has now gone	No No
(required if Yes)  Other State Revenue (Fit Prior Year (2012-13) dget Year (2013-14) Subsequent Year (2014-15) Subsequent Year (2015-16)  Explanation: (required if Yes)  Other Local Revenue (Fit Prior Year (2012-13) dget Year (2013-14) Subsequent Year (2014-15)	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There are projected.	2,184,743.00 2,184,743.00 2,184,743.00 2,184,743.00 lock Grant. I know I SAID that the is also a reduction in AVID fundin 8,084,693.00 8,742,658.00 9,086,303.00	0.00% 0.00% s budget does not reflect LCFF, in ng since the program has now gond 8.14% 3.93%	No No No this case we did not budget e away. No AVID expenditure  Yes No
(required if Yes)  Other State Revenue (F t Prior Year (2012-13) get Year (2013-14) Subsequent Year (2014-15) Subsequent Year (2015-16)  Explanation: (required if Yes)  Other Local Revenue (F t Prior Year (2012-13) get Year (2013-14) Subsequent Year (2014-15)	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There are projected.	2,184,743.00 2,184,743.00 2,184,743.00 2,184,743.00 lock Grant. I know I SAID that the is also a reduction in AVID fundin	0.00% 0.00% s budget does not reflect LCFF, in ng since the program has now gone	No No this case we did not budget e away. No AVID expenditure
Other State Revenue (Fest Prior Year (2012-13) diget Year (2013-14) Subsequent Year (2014-15) I Subsequent Year (2015-16)  Explanation: (required if Yes)  Other Local Revenue (Fest Prior Year (2012-13) diget Year (2013-14) Subsequent Year (2014-15) Subsequent Year (2015-16)  Explanation: (required if Yes)  Books and Supplies (Fut Prior Year (2012-13)	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There are projected.	2,184,743.00 2,184,743.00 2,184,743.00 2,184,743.00  lock Grant. I know I SAID that the is also a reduction in AVID fundin  8,084,693.00 8,742,658.00 9,086,303.00 9,447.130.00  ucaiton programs and services.	0.00% 0.00%  budget does not reflect LCFF, in a since the program has now gone  8.14% 3.93% 3.97%	No No No No this case we did not budget e away. No AVID expenditure  Yes No No
Other State Revenue (Fest Prior Year (2012-13) diget Year (2013-14) Subsequent Year (2014-15) disconsisted Subsequent Year (2015-16)  Explanation: (required if Yes)  Other Local Revenue (Fest Prior Year (2012-13) diget Year (2013-14) Subsequent Year (2014-15) Subsequent Year (2015-16)  Explanation: (required if Yes)  Books and Supplies (Fut Prior Year (2012-13) get Year (2013-14)	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There are projected.  und 01, Objects 8600-8799) (Form MYP, Line A4)  Increase in payments from districts for sepical educations.	2,184,743.00 2,184,743.00 2,184,743.00 2,184,743.00  lock Grant. I know I SAID that the is also a reduction in AVID fundin  8,084,693.00 8,742,658.00 9,086,303.00 9,447.130.00  ucaiton programs and services.	0.00% 0.00% 0.00%  budget does not reflect LCFF, in a since the program has now gone  8.14% 3.93% 3.97%	No No No this case we did not budget e away. No AVID expenditure  Yes No
Other State Revenue (F st Prior Year (2012-13) dget Year (2013-14) Subsequent Year (2014-15) d Subsequent Year (2015-16)  Explanation: (required if Yes)  Other Local Revenue (F st Prior Year (2012-13) dget Year (2013-14) Subsequent Year (2014-15) I Subsequent Year (2015-16)  Explanation: (required if Yes)	Reflects reduction in the Teacher Credentialing B revenue in or the transfers out to districts. There are projected.  und 01, Objects 8600-8799) (Form MYP, Line A4)  Increase in payments from districts for sepical educations.	2,184,743.00 2,184,743.00 2,184,743.00 2,184,743.00  lock Grant. I know I SAID that the is also a reduction in AVID fundin  8,084,693.00 8,742,658.00 9,086,303.00 9,447.130.00  ucaiton programs and services.	0.00% 0.00%  budget does not reflect LCFF, in a since the program has now gone  8.14% 3.93% 3.97%	No No No No this case we did not budget e away. No AVID expenditure  Yes No No

40 10405 0000000 Form 01CS

	rating Expenditures (Fund 01, Objects 5000-599			
First Prior Year (2012-13)	_	5,579,231.00		
t Year (2013-14)	<u> </u>	3,278,843.00	-41.23%	Yes
osequent 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 20	012-13 due to carryover of restricted	d programs. Carryover not projected	d for 2013-14.
4C. Calculating the County Of	fice's Change in Total Operating Revenues a	and Expenditures (Section 4A	, Line 2)	
DATA ENTRY: All data are extract	ed or calculated.			
Object Bases (Fig. 1)			Percent Change	
Object Range / Fiscal Year		Amount	Over Previous Year	Status
	e, 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 Supplier	s, and Services and Other Operating Expenditur	res (Castian 4D)		
First Prior Year (2012-13)	s, and Services and Other Operating Expenditur	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
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)				
projected change, description	ojected total operating expenditures changed by mons of the methods and assumptions used in the production of the methods and assumptions used in the product of the methods and will also display in explain the methods.	ojections, and what changes, if any	re of the budget or two subsequent f r, will be made to bring the projected	iscal years. Reasons for the loperating expenditures with
Explanation: Books and Supplies (linked from 4B if NOT met)	Reduction in one-time expenses expected in 2013	2-13 due to carryover of restricted	programs. Carryover not projected	for 2013-14.
Explanation: Services and Other Exps (linked from 4B	Reduction in one-time expenses expected in 2012	2-13 due to carryover of restricted	programs. Carryover not projected to	or 2013-14.

if NOT met)

#### 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 F	und 01, Resource 8150, Objects 8900-8999	)
f standard is not met, enter an X in the box	that best describes why the minimum is	required contribution was not made.		

Fund 01, Resource 8150, Objects 8900-8999	
ox 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)	
	ox 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)

First Prior Year

(2012-13)

1,399,848,00

#### 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.

Third Prior Year

(2010-11)

2,075,782.00

218,972.09

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

DATA ENTRY: All data are extracted or calculated

- 1. County Office's Available Reserve Amounts (resources 0000-1999)
  - a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)
  - b. Undesignated Amounts
  - (Funds 01 and 17, Object 9790)

    c. Reserve for Economic Uncertain
  - c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)
  - d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)
  - e. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
  - f. Available Reserves (Lines 1a through 1e)
- 2. Expenditures and Other Financing Uses
  - County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
  - b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
  - Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
  - d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)
- County Office's Available Reserve Percentage (Line 1f divided by Line 2d)

457,758.97	1,063,446,26	
(0.74)	(0.20)	0.00
1,857,606.23	2,348,646.06	2,294,754.09
24,096,955.00	21,803,981.91	37,614,574.78
		15,207,181.50
15,718,926.00	12,270,535.52	Programme and the second
39,815,881.00	34,074,517.43	22,407,393.28
4.7%	6,9%	10.2%
1.6%	2.3%	3.4%

Second Prior Year

(2011-12)

1,285,200.00

County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainities 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.

<sup>2</sup> 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)		

<sup>&</sup>lt;sup>1</sup> 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.

#### 7. CRITERION: Fund Balance

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

County Office Total Expenditures Percentage Level 1 and Other Financing Uses 2 1.7% \$5,668,999 1,3% \$5,669,000 \$14,170,999 to 1.0% \$14,171,000 \$63,771,000 to 0.7% \$63,771,001 over

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

County Office's Fund Balance Standard Percentage Level;

1.0%

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

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

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

- 1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:

a, Enter the name(s) of the SELPA(s): San Luis Obispo County SELPA

Yes

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

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

Unrestricted County School Service Fund Beginning Balance 3 Beginning Fund Balance (Form 01, Line F1e, Unrestricted Column) Variance Level Fiscal Year Original Budget Estimated/Unaudited Actuals (If overestimated, else N/A) Status 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

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

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

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

Explanation:			
(required if NOT met)			

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

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

#### 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:

County Office Total Expenditures

Percentage Level <sup>3</sup>	and Other	es 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.

- <sup>2</sup> 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.
- Obliar 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 Count/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 Count/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)
- 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)

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) and amended by SB 70 (Chapter 7, Statutes of 2011) eliminated Resource 6350, ROC/P

Budget Year (2013-14) (2014-15) 2,804.158.00 (2015-16)

84,124.74 0.00 0.00

0.00 0.00

Apportionment, for a five-year period from 2008-09 to 2014-15. Step 3 - Regional Occupational Centers/Programs (Resources 6355 and 6360)

Step 3 - Regional Occupational Centers/Programs (Resources 63 a. Total Expenditures

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

(2013-14)	1st Subsequent Year (2014-15)	(2015-16)
0.00		
0.00	0.00	0_00
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.

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)

- 2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (From percentage level chart above)
- 7. County Office's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
20,861,892.28	21,164,255,00	21,467,844.00
14,447,988.00	14,447,988.00	14,447,988.00
20,861,892.28	21,164,255.00	21,467,844.00
3%	3%	3%
625,856.77	634,927.65	644,035,32
567,000.00	567,000.00	567,000.00
625,856.77	634,927.65	644,035.32

Met

#### 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.

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	0.00			
2.	(Fund 01, Object 9750) (Form MYP, Line E1a) County School Service Fund - Reserve for Economic Uncertainties	0.00			
۷.	(Fund 01, Object 9789) (Form MYP, Line E1b)	1,043,095.00	1 052 722 00	1 047 207 00	
3.	County School Service Fund - Unassigned/Unappropriated Amount	1,043,095,00	1,052,733.00	1,047,397.00	
٥.	(Fund 01, Object 9790) (Form MYP, Line E1c)	467,344,49	980,723,59	769,r	
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each	107,374.19	900,723.39	765,	
	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				
9.	(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	0.00	0.00	0.00	
10.	(Lines C1 thru C9)	1,705,438.75	2 022 450 50	0.040.005.50	
11.	County Office's Budgeted Reserve Percentage (Information only)	1,705,436.75	2,228,456,59	2,012,285.59	
• • •	(Line 10 divided by Section 8B, Line 3)	8.17%	10.53%	9.37%	
	County Office's Reserve Standard	2,2	10.0070	0,0770	
	(Section 8B, Line 7):	625.856.77	634,927.65	644,035.32	
			44 (192) 194	0 1 1 1 0 0 0 0 0 0	

#### 8D. Comparison of County Office Reserve Amount to the Standard

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

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

Status:

Explanation:		
(required if NOT met)		

Met

Met

SIIP	PLEMENTAL INFORMATION
Daia	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?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures  Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?  No
1b.	If Yes, identify the expenditures:
54.	Contingent Revenues
	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 an 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 sixual 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. Click the appropriate button for item 1d; all other data will be calculated.

escription / Fisc	cal Year		Projection	Amount of Change	Percent Change	Status
1a. Contribu	utions. Unrestrict	ed County School Service Fun	d (Fund 01, Resources 0000-19	99. Object 8980)		
irst Prior Year (2		,	(473,305.20)	,,,		
Budget Year (201	13-14) ´		(624,842,00)	151,536.80	32.0%	Not Met
st Subsequent Y	Year (2014-15)		(625,000.00)	158.00	0.0%	Met
nd Subsequent '			(625,000.00)	0.00	0.0%	Met
1b. Transfer	rs In. County Sch	ool Service Fund *				
irst Prior Year (2			16.400.00			
udget Year (201	13-14)		12,600.00	(3,800,00)	-23.2%	Met
st Subsequent Y	Year (2014-15)		12,600.00	0.00	0.0%	Met
nd Subsequent \	Year (2015-16)		12,600.00	0.00	0.0%	Met
1c. Transfer	rs Out, County Sc	hool Service Fund *				
irst Prior Year (2			382,705.00			
udget Year (201	13-14)		252,013.00	(130,692.00)	-34_1%	Not Met
st Subsequent Y	Year (2014-15)		260,000.00	7,987.00	3.2%	Met
nd Subsequent \	Year (2015-16)		270,000.00	10,000.00	3.8%	Met
Do you ha	s used to cover op	jects that may impact the county	y school service fund operational ty school service fund or any other	er fund.	No	
Do you had not been seen as the seen seen as the seen seen as the	ave any capital pros s used to cover op the County Office	jects that may impact the county erating deficits in either the coun e's Projected Contributions	ty school service fund or any oth	er fund.	No	
Do you had not been been been been been been been bee	s used to cover op  the County Offic  nter an explanation  T - The projected of for one or more of	jects that may impact the county erating deficits in either the count e's Projected Contributions if Not Met for items 1a-1c or if \u00e4 contributions from the unrestricte the budget or subsequent two fi	ty school service fund or any other transfers, and Capital Projects for item 1d.  d county school service fund to rescal years. Identify restricted program	ects estricted county school servicy	ce fund programs have chan	ged by more than the whether contributions ar
Do you had not been been been been been been been bee	s used to cover op  the County Offic  nter an explanation  T - The projected of for one or more of	jects that may impact the county erating deficits in either the count e's Projected Contributions if Not Met for items 1a-1c or if \u00e4 contributions from the unrestricte the budget or subsequent two fi	ty school service fund or any other Transfers, and Capital Projets for item 1d.  d county school service fund to re	ects estricted county school servicy	ce fund programs have chan	ged by more than the whether contributions an
Do you had not been been been been been been been bee	s used to cover op  the County Offic  nter an explanation  T - The projected of for one or more of	e's Projected Contributions  if Not Met for items 1a-1c or if \( \)  contributions from the unrestricte the budget or subsequent two fire, Explain the county office's play	ty school service fund or any other transfers, and Capital Projects for item 1d.  d county school service fund to rescal years. Identify restricted program	ects estricted county school service and amount of contribor eliminating the contribution	ce fund programs have chan ution for each program and v	whether contributions a
Do you had not been seen as the control of the cont	the County Officenter an explanation T - The projected of for one or more of or one-time in natural explanation: ired if NOT met)	erating deficits in either the counterating deficits in either the counters of the projected Contributions if Not Met for items 1a-1c or if the contributions from the unrestricted the budget or subsequent two fire, Explain the county office's plant the Contribution to Community Sci	ty school service fund or any other.  Transfers, and Capital Projects for item 1d.  d county school service fund to rescal years. Identify restricted progan, with timeframes, for reducing	ects estricted county school service grams and amount of contribor eliminating the contribution ininistrative costs. This contribution	ce fund programs have chan ution for each program and v n. ibution will be resolved by 1s	whether contributions a

San Luis Obispo County Office of Education San Luis Obispo County

#### 2013-14 July 1 Budget (Single Adoption) County School Service Fund County Office of Education Criteria and Standards Review

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1c,	NOT MET - The projected to Identify the amount(s) trans eliminating the transfers.	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 sferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for	fiscal years. reducing or
	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 p	rojects 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.

S6A. Identification of the Cour	nty Office's I	ong-term Commitments				
OGA. Identification of the Oddi	ity Office 3 L	ong-term Communents				
DATA ENTRY: Click the appropriat	te button in ite	m 1 and enter data in all columns of i	tem 2 for ap	olicable long-term con	nmitments; there are no extractions in	this section.
Does your county office ha     (If No, skip item 2 and sect			Y	'es		
If Yes to item 1, list all new other than pensions (OPE)	v and existing r B); OPEB is di	multiyear commitments and required sclosed in Criterion S7A.	annual debt	service amounts. Do	not include long-term commitments for	postemployment benefits
Type of Commitment	# of Years Remaining			Object Codes Used   Debt 5	For: Service (Expenditures)	Principal Balance as of July 1, 2013
Capital Leases					(2.,,	40 51 643 1, 2015
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 calany	\$50.000		
Compensated Absences	14//	varied, according to source or funds	o ioi salary	φ30,000		
Other Long-term Commitments (do	not include O					
	8	RDA pass through funds		\$21,000		168,000
			-			
	+		-			
Type of Commitment (conti	inued)	Prior Year (2012-13) Annual Payment (P & I)	(201 Annual	et Year 3-14) Payment & 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 (cor	ntinued):				T	
		21,000		21,000	21,000	21,000
	ual Payments:	71,000		71,000	71,000	71,000
Has total annual pa	ayment increa	sed over prior year (2012-13)?	N	0	No	No

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A ENTRY: Enter an explanation	if Yes.	
a NO - Annual payments for lo	ing-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)		
	to Funding Sources Used to Pay Long-term Commitments  Yes or No button in item 1; if Yes, an explanation is required in item 2.	
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 - Funding sources will not	t decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual	al payments
Explanation:		

#### 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 than 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 Benef	fits Other than Pensions (OPEB)	
DATA ENTRY: Click the appropriate button in item 1 and enter data in all other ap	plicable items; there are no extr	ractions in this section except the budget year data on line 5b.	
Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
For the county office's OPEB:     a. Are they lifetime benefits?	Yes		

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

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.

1			
1			
1			

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

Self-Insurance Fund	Government Fun
	0.0

Data must be entered.

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

4.	OPEB	Liabilities
----	------	-------------

a. OPEB actuarial accrued liability (AAL)

toward their own benefits:

- 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.

13,220,003.00
13,220,003.00
Actuarial
Jul 01, 2011

OPEB Contributions

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

2nd Subsequent Year (2015-16)	1st Subsequent Year (2014-15)	Budget Year (2013-14)
902,819.00	902,819.00	902,819.00
665,343.00	665,343.00	665,343.00
659,409.00	659,409.00	659,409.00
69	69	69

Pay-as-you-go

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S7B.	Identification of the County Office's Unfunded Liability for Self-Ir	surance Programs		
4	NENTRY: Click the appropriate button in item 1 and enter data in all other a	pplicable items; there are no extra	ctions in this section.	
••	Does your county office operate any self-insurance programs such as wo compensation, employee health and welfare, or property and liability? (Doinclude OPEB, which is covered in Section 7A) (If No, skip items 2-4)	orkers' o not		
2.	Describe each self-insurance program operated by the county office, incli- office's estimate or actuarial valuation), and date of the valuation:	uding details for each such as leve	el of risk retained, funding approach, ba	asis for the valuation (county
3.	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs     b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions	Budget Year (2013-14)	1st Subsequent Year	2nd Subsequent Year
	Required contribution (funding) for self-insurance programs     Amount contributed (funded) for self-insurance programs	(2010-14)	(2014-15)	(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; a 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 th	e county superintendent of schools.			
S8A. Cost Analysis of County Office's	Labor Agreements - Certificated (N	Non-management) Employees		
DATA ENTRY: Enter all applicable data item	s: there are no extractions in this section	0		
	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year	2nd Subsequent Year
Number of certificated (non-management)	(2012-10)	(2013-14)	(2014-15)	(2015-16)
full-time-equivalent (FTE) positions	68.5	73.9	73	.9 73.9
Certificated (Non-management) Salary and 1. Are salary and benefit negotiations s	settled for the budget year?	No		
If Yes,	and the corresponding public disclosure not been filed with the CDE, complete qu	documents		
naven	or been filed with the CDE, complete qu	estions 2-4.		
îf No, i	dentify the unsettled negotiations includi	ing any prior year unsettled negoti	ations and then complete questions	5 and 6.
Page	per for calcular and handlite ofter single	a of Chata budget		
кеоре	ner for salaries and benefits after signin	g of State budget.		
1.				
legotiations Settled				
<ol><li>Per Government Code Section 3547 disclosure board meeting:</li></ol>	.5(a), date of public			
B. British and B.		7		_
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 include projections (MYPs)?	led in the budget and multiyear			
	One Year Agreement			
Total co	ost of salary settlement			
% chan	nge in salary schedule from prior year			
,	or			
	Multiyear Agreement			
I otal co	ost of salary settlement			
	ge in salary schedule from prior year nter text, such as "Reopener")			
Identify	the source of funding that will be used t	o support multiyear salary commit	ments:	
egotiations Not Settled				
Cost of a one percent increase in sala	ary and statutory benefits	45.042		
,	,,	Budget Year	1st Subsequent Year	2nd Subsequent Ye₂
6 Amount included for any tentative sala	ary schedule increases	(2013-14)	(2014-15)	(2015-16)

cated (Non-management) Health and Welfare (H&W) Benefits	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?	Yes	Yes	Yes
Total cost of H&W benefits			2,810,000
Percent of H&W cost paid by employer			78.0%
Percent projected change in H&W cost over prior year	0,0%	0.0%	0.0%
ficated (Non-management) Prior Year Settlements			
	Vec		
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 effect	ctive 2/1/2013. Ongoing costs are i	ncluded in the budget year and two ou	it years.
ficated (Non-management) Step and Column Adjustments	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	69,062	69.062	69,062
Percent change in step & column over prior year		0,0%	0.0%
icated (Non-management) Attrition (layoffs and retirements)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are savings from attrition included in the budget and MYPs?	No	No	No
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No
ated (Non-management) - Other ur significant contract changes and the cost impact of each change (i.e., class	size, hours of employment, leave c	of absence, bonuses, etc.):	
	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  ficated (Non-management) Prior Year Settlements 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:  CBA for 1.5% increase to salary schedule effect  Ficated (Non-management) 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  Ficated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  ated (Non-management) - Other	Total costs of H&W benefits 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  ficated (Non-management) Prior Year Settlements Inty new costs from prior year settlements included in the budget and MYPs If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:  CBA for 1.5% increase to salary schedule effective 2/1/2013. Ongoing costs are included (Non-management) 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)  Yes  Budget Year (2013-14)  Yes  67,563  Budget Year (2013-14)  Yes  Cost of step & column adjustments  For each of the budget and MYPs?  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  No  ated (Non-management) - Other	Total cost of H&W benefits (2013-14) (2014-15)  Are costs of H&W benefits (2013-14) (2014-15)  Are costs of H&W benefits (2013-14) (2014-15)  Yes Yes Yes (2,810,000 2,810,000 78.0%

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S8B. Cos	t Analysis of County Office's La	bor Agreements - Classified (Non-	-management) Employees		
DATA ENT	TRY: Enter all applicable data items; t	here are no extractions in this section.			1
		Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of FTE position	classified (non-managment) ons	133.1	133.1	133.1	133.1
	(Non-management) Salary and Ber e salary and benefit negotiations settl		No		
	If Yes, and have not be	d the corresponding public disclosure d seen filed with the CDE, complete ques	ocuments tions 2-4.		
	If No, ider	ntify the unsettled negotiations including	any prior year unsettled negot	tiations and then complete questions 5	and 6.
	ns <u>Settled</u> er Government Code Section 3547.5(a ard meeting:	a), date of public disclosure			
3. Pe	riod covered by the agreement:	Begin Date:	End	Date:	I
4. Sa	lary settlement:		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	the cost of salary settlement included pjections (MYPs)?	in the budget and multiyear			
	Total cost	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year or			
	Total cost	Multiyear Agreement of salary settlement			
	% change (may enter	in salary schedule from prior year text, such as "Reopener")			
	Identify the	source of funding that will be used to	support multiyear salary commi	tments:	
	1				
	s Not Settled	1	j		
5 Cos	st of a one percent increase in salary	and statutory benefits	54,250 Budget Year	1st Subsequent Year	2nd Subsequent Year
6 Am	ount included for any tentative salary	echodula increases	(2013-14)	(2014-15)	(2015-16)

	ified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
14	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	703	163	165
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%
Class	sified (Non-management) Prior Year Settlements			
	ny new costs from prior year settlements included in the budget?	Yes		
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	81,375	81,375	81,37
	CBA for 1.5% increase to salary schedule effect	ctive 2/1/2013. Ongoing costs are i	ncluded in the budget year and two ou	ut years.
Class	ified (Non-management) Step and Column Adjustments	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
1.	Are step a column adjustments included in the budget and M175?			
1. 2.	Cost of step & column adjustments	68,074	68,074	68.074
2. 3.	Cost of step & column adjustments	68,074	68,074	68,074
2. 3.	Cost of step & column adjustments Percent change in step & column over prior year	68,074 0.0% Budget Year	0.0% 68,074	0.0% 2nd Subsequent Year
2. 3. Class	Cost of step & column adjustments Percent change in step & column over prior year  ified (Non-management) Attrition (layoffs and retirements)	68,074 0.0% Budget Year (2013-14)	0.0% 1st Subsequent Year (2014-15)	0.0% 2nd Subsequent Year (2015-16)

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S8C. Cost Analysis of Count	y Office's La	bor Agreements - Management/S	Supervisor/Confidential Empl	oyees	
DATA ENTRY: Enter all applicable	e data items; t	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		40.5	40.6	40.	6 40.6
Management/Supervisor/Confid	Aontial				
Salary and Benefit Negotiations					
Are salary and benefit ne		led for the budget year?	n/a		
,		mplete question 2.	100		
	If No, ide	ntify the unsettled negotiations including	ng any prior year unsettled negoti	ations and then complete questions	3 and 4.
	lf n/a, skip	the remainder of Section S8C.			
Negotiations Settled					
<ol><li>Salary settlement:</li></ol>			Budget Year	1st Subsequent Year	2nd Subsequent Year
		_	(2013-14)	(2014-15)	(2015-16)
Is the cost of salary settle projections (MYPs)?	ment included	in the budget and multiyear			
projections (WTFs)?	Total cost	of salary settlement			
	% change	in salary schedule from prior year			
	(may ente	r text, such as "Reopener")			
Negotiations Not Settled					
<ol><li>Cost of a one percent inc</li></ol>	rease in salary	and statutory benefits			
			Budget Year	1st Subsequent Year	2nd Subsequent Yea.
			(2013-14)	(2014-15)	(2015-16)
<ol> <li>Amount included for any t</li> </ol>	entative salary	schedule increases		1	12.10.107
Management/Supervisor/Confid			Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Bene	fits	T-	(2013-14)	(2014-15)	(2015-16)
Are costs of H&W benefit	changes inclu	ded in the budget and MYPs?			
Total cost of H&W benefit	•	and in the paugot and in 11 of			
Percent of H&W cost paid	-	A Tra			
Percent projected change		over prior year			
Management/Supervisor/Confid	ential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Column Adjustments			(2013-14)	(2014-15)	(2015-16)
		in the budget and MYPs?			
<ol><li>Cost of step &amp; column adj</li></ol>					
3. Percent change in step &	column over p	rior year			
Management/Supervisor/Confide Other Benefits (mileage, bonuse			Budget Year	1st Subsequent Year	2nd Subsequent Year
zanor menento filmadas nounase	.a, e.u.j		(2013-14)	(2014-15)	(2015-16)
Are costs of other benefits	included in th	e budget and MYPs?			
Total cost of other benefits					
<ol><li>Percent change in cost of</li></ol>	other benefits	over prior year			

40 10405 0000000 Form 01CS

ADI	DITIONAL FISCAL INDICATORS	
Bic, c	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any alert the reviewing agency to the need for additional review.	y single indicator does not necessarily suggest a cause for concern, bu
DATA	ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatical	lly 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?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
А3.	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)	Yes
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?	No
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?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
	Does the county office have any reports that indicate fiscal distress?  (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
Vhen p	providing comments for additional fiscal indicators, please include the item number applicable to each commer	nt.
	(optional)  A3. Although the trend for the last two years has shown a small county-wide inc project a small decline of 1% in the budget year and for the two subsequent years are S 7 A above.	crease in enrollment for the last two years, the budget continues to ars. A.6. Health benefits at lowest plan is free to selected reitrees.

California Dept of Education SACS Financial Reporting Software - 2013.1.0 File: cs-b (Rev 02/27/2013)

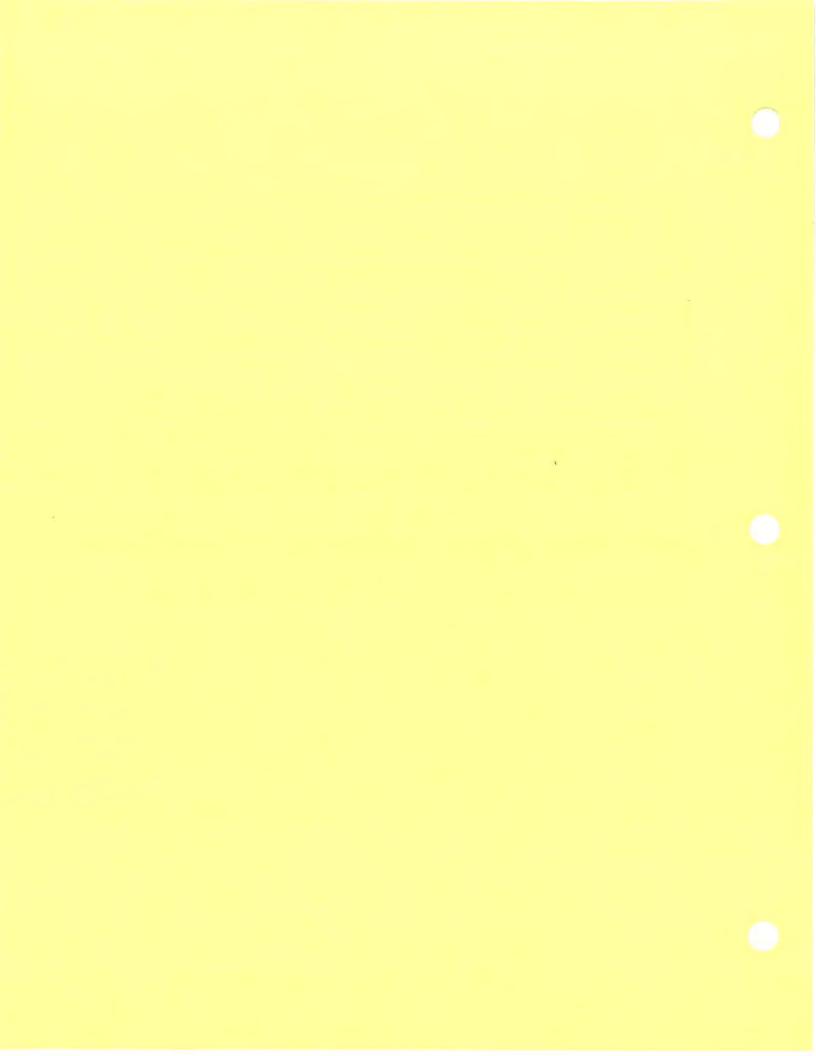
End of County Office Budget Criteria and Standards Review

### 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			Unrestricted				
Revenue Lant Other Purpose AAA (Enter projections for subsequent years 1 and 2 in Columna Cand E. current year - Columna A is extracted from Form A. Line 275   4,475.00   -1,005   33,789.00	Description		Budget (Form 01)	Change (Cols, C-A/A)	Projection	Change (Cols. E-C/C)	Projection
Control for intercent Start   Section   Sect	Revenue Limit Other Purpose ADA (Enter projections for subs						33,789.00
Current   Curr	The street of the second street of the second secon						
R.PEWINUS AND OTHER FINANCING SOURCES   \$010-8099   \$4,766,095.00   \$0.0095   \$1,000   \$0.0075   \$0.000   \$1.000   \$0.0075   \$0.000   \$1.000   \$0.0075   \$0.000   \$1.000   \$0.0075   \$0.000   \$1.000   \$0.0075   \$0.000   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005   \$1.000   \$0.0005		and E,				- 1	
2. Folder Revenues							
3. One State Revenues			The second secon				THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.
1, Order Local Revenues   8600-879   1,870,750.00   0,00%   1,879,800.00   0,00%   12,600.00   12,60							The second secon
5. Other Financing Sources   800-9929   12,600.00   0.0055   12,600.00   0.0075   12,600.00   0.0075   0.00075   0							
1, 1		0000		- 0,0070	1,070,000		
c. Contributions (25,000,00) 0,00% (25,000,00) 0		8900-8929	12,600.00	0.00%	12,600.00	0.00%	12,600.00
B. EXPENDITUERS AND OTHER FINANCING USES  1. Certificated Salaries  a. Base Salaries  b. Stopa & Column Adjustment  c. Total Certificated Salaries (Sum lines B1a thru B1d)  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  c. Cost-of-Living Adjustment  d. Other Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  d. Other Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  d. Other Adjustments  e. Total Certificated Salaries (Sum lines B1a thru B1d)  d. Other Adjustment  d. Other Adjustment  e. Total Classified Salaries  d. Steps & Column Adjustment  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustment  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustment  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustment  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  d. Other Adjustments  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  d. Other Adjustments  d. Other Adj							The second secon
B. EXPENDITURES AND OTHER FINANCING USES		8980-8999					
Certificated Salaries   S86 Salari	6. Total (Sum lines A1 thru A5)		6,214,293.00	0.00%	6,214,185.00	-20.40%	4,946,380.00
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Chring Adjustment d. Other Adjustments c. Tratal Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 \$\$5,126.00 0.1695 \$\$5,126.00 0.1695 \$\$5,070.00 0.1795 \$\$1,070.00 0.1795 \$\$1,070.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	B. EXPENDITURES AND OTHER FINANCING USES			WAR THE STATE OF		WAR OF THE P	
Description of the Column Adjustment   September   S	1. Certificated Salaries						
c. Cost-of-Living Adjustment d. Other Adjustments c. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 585,126.00 0.1696 586,077.00 0.1696 587,027.00 0.1696 587,	a. Base Salaries				585,126.00	Ment Version	586,077.00
Colher Adjustments   Colher Adjustments   Colher Adjustments   Colher Adjustments   Colher Adjustments   Colher Adjustment	b. Step & Column Adjustment			ATT THE PARTY	951.00		950.00
2. Classified Salaries (Sum lines B1a thru B1d) 1000-1999 \$\$5,126.00 0.1696 \$\$6,077.00 0.1696 \$\$87,027.00 2. Classified Salaries	c. Cost-of-Living Adjustment					Stand of British	
2. Classified Salaries a. Bare Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments c. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 300-3099 1,118,618.28 3.00% 1,118,618.28 3.00% 1,118,618.28 3.00% 1,118,6174.20 3. Employee Benefits 300-3099 1,118,618.28 3.00% 1,118,618.28 3.00% 1,118,6174.20 3. Employee Benefits 300-3099 1,118,618.28 3.00% 1,118,618.20 3. Employee Benefits 300-3099 1,118,618.28 3.00% 1,118,177.00 3.00% 1,118,6742.00 5. Services and Other Operating Expenditures 5000-5999 1,098.126.00 0,017% 1,100,000.00 0,00% 1,100,000.00 0,00% 1,100,000.00 0,00% 1,100,000.00 0,00% 1,100,000.00 0,00% 1,100,000.00 0,00% 1,100,000.00 0,00% 1,100,000.00 0,00% 1,100,000.00 0,00% 1,100,000.00 0,00% 1,118,618.28 1,100,000.00 0,00% 1,118,6742.00 0,00% 1,100,000.00 0	d. Other Adjustments			ning temperature		We would be	
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Chriving Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 1,118,618.28 3. 030% 1,1152,177.00 3.00% 1,118,671.70 3.00% 1,100,000,00 0.00%	e., Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	585,126.00	0.16%	586,077.00	0.16%	587,027.00
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 1,118,618.28 3.0094 1,152,177,00 3.0096 1,186,742.00 440,000,00 5. Services and Other Operating Expenditures 5000-5999 1,098,126.00 5. Services and Other Operating Expenditures 6. Colarial Outlay 6. Colarial Outlay 6. Colarial Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 2,2955.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 2,2955.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7300-7399 1,118,618.28 7,000-7,000 7,000-7,000-7,000-7,000-7,000 7,000-7	2. Classified Salaries					awaya Ber Trail	
C. Cost-of-Living Adjustment d. Other Adjustments c. Total Clarinis (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 1,118,618.28 3.00% 1,152,177.00 3.00% 1,186,742.00 3. Employee Benefits 4000-4999 437,699.00 0.53% 440,000.00 0.00% 1,100,000.00 6. Capital Outlay 600-6999 1,098,126.00 0.17% 1,100,000.00 0.00% 1,100,000.00% 1,100,000.00 0.00% 1,100,000.00 0.00% 1,100,000.00 0.00% 1,10	a. Base Salaries				2,670,584.00	The state of	2,689,538.00
c. Cost-of-Living Adjustments d. Other Adjustments e. Total Clarines (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 1,118,618.28 3.00% 1,152,177.00 3.00% 1,168,6742.00 3. Employee Benefits 4000-4999 437,699.00 0.53% 440,000.00 0.00% 440,000.00 6. Capital Outlay 6000-6999 1,098,126.00 0.17% 1,100,000.00 0.00% 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 710-7299, 7400-7499 7. Other Outgo (excluding Transfers of Indirect Costs) 710-7299, 7400-7499 7. Other Outgo (excluding Transfers of Indirect Costs) 710-7299, 7400-7499 7. Other Outgo (excluding Transfers of Indirect Costs) 710-7299, 7400-7499 7. Other Outgo (excluding Transfers of Indirect Costs) 7300-7399 7. Other Outgo (excluding Transfers of Indirect Costs) 7300-7399 7. Other Financing Uses 7. Transfers Out 7600-7629 7. Other Financing Uses 7. Transfers Out 7600-7629 7. Other Adjustments (Explain in Section F below) 10. Other Adjustments (Explain in Section F below) 11. Total (Sami lines B1 thru B10) 7. Other Adjustments (Explain in Section F below) 12. Transfers Out 7600-7629 7. Other Outgo (excluding Transfers Out 7600-7629) 7. Other Adjustments (Explain in Section F below) 13. Transfers Out 7600-7629 7. Other Adjustments (Explain in Section F below) 14. Transfers Out 7600-7629 7. Other Adjustments (Explain in Section F below) 15. Total (Sami lines B1 thru B10) 7. Other Adjustments (Explain in Section F below) 15. Total Components of Ending Fund Balance (Form 01, line F1c) 7. Other Adjustments (Explain in Section F below) 7. Othe	b. Step & Column Adjustment				18,954.00		18,900.00
d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999	and the second of the second o						
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 0.5 Miles Add Supplies 4000-4099 437,699.00 0.53% 440,000.00 0.00% 40,000.00 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							
S. Employee Benefits   3000-3999   1,118,618.28   3.00%   1,152,177.00   3.00%   1,186,742.00	•	2000-2999	2,670,584.00	0,71%	2,689,538.00	0.70%	2,708,438.00
A   Books and Supplies	5.2		and the second second second	3.00%		3.00%	
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         0.00%         20,000.00         0.00%         20,000.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         22,985.00         0.00%         0.00%         20,000.00         5.00%         22,000.00         0.00%         20,000.00         5.00%         210,000.00         0.00%         20,000.00         5.00%         210,000.00         0.00%         20,000.00         5.00%         2.91%         4,937,607.00         2.00%         2.91%         4,937,607.00         2.00%         2.91%         4,937,607.00							- Interview Determinent Const
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 Indirect Costs 7300-7399 (1,116,634.00) 0.94% (1,125,118.00) 18.88% (1,337,585.00) 9. Other Financing Uses a. Transfers Out 7600-7629 19,013.00 4.16% 200,000.00 5.00% 210,000.00 b. Other Uses 7630-7699 0.00 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 (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 2. Ending Fund Balance (Sum lines C and D1) 5,955,173.59 7,083,699.59 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 (1,104) appropriated 9760 0.00 d. Assigned 1,044,044,734.10 5,050,243.00 5,275,187.00 e. Unassigned/Unappropriated 9780 4,444,734.10 5,050,243.00 5,275,187.00 e. Unassigned/Unappropriated 9790 467,344.49 9,80,723.59 769,888.59 f. Total Components of Ending Fund Balance			ALCOHOLD STATE OF THE STATE OF				ALL CANADA CONTRACTOR
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 0.00% 22,985.00 0.00% 22,985.00 0.00% 22,985.00 0.00% 22,985.00 0.00% 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							
8. Other Outgo - Transfers of Indirect Costs 7300-7399 (I,114,634.00) 0.94% (I,125,118.00) 18.88% (I,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 10. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00% 11. Total (Sum lines B1 thru B10) 5.030,517.28 1.10% 5,085,659.00 2.91% 4,937,607.00 11. Total (Sum lines B1 thru B10) 1,183,775.72 1,128,526.00 8,773.00 12. ONET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) 1,183,775.72 1,128,526.00 8,773.00 13. FUND BALANCE 1. Net Beginning Fund Balance (Form 01, line F1e) 4,771,397.87 5,955,173.59 7,083,699.59 13. Components of Ending Fund Balance 14. A771,397.87 5,955,173.59 7,083,699.59 15. Committed 15. Stabilization Arrangements 9740 0.00 15. Restricted 9740 15. Stabilization Arrangements 9760 0.00 15. Assigned 9780 4,444,734.10 5,050,243.00 5,275,187.00 16. Assigned 9780 4,444,734.10 5,050,243.00 5,275,187.00 16. Reserve for Economic Uncertainties 9789 1,043,095.00 1,052,733.00 1,047,397.00 17. Otal Components of Ending Fund Balance		4					The second second second
9. Other Financing Uses a. Transfers Out b. Other Uses 7600-7629 192,013.00 1. Other Uses 10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10) 5,030,517.28 1.10% 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. State Beginning Fund Balance (Form 01, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance a. Nonspendable 5,710.00 5,955,173.59 5,955,173.59 7,083,699.59 7,092,472.59 3. Components of Ending Fund Balance 4. Stabilization Arrangements 9710-9719 0.00 0. Assigned 0. Assigned 0. Assigned 1. Reserve for Economic Uncertainties 9780 1,043,095.00 1,047,397.00			and the second second second second				
A. Transfers Out   7600-7629   192,013.00   4.16%   200,000.00   5.00%   210,000.00	-	1500 1577	(11111001100)	417.77	(1),20,110,007	70,0074	111
D. Other Uses   7630-7699   0.00   0.00%   0		7600-7629	192,013.00	4.16%	200,000.00	5,00%	210,000.00
11. Total (Sum lines B1 thru B10)   5,030,517.28   1.10%   5,085,659.00   -2.91%   4,937,607.00		7630-7699	0.00	0.00%		0.00%	
11. Total (Sum lines B1 thru B10)   5,030,517.28   1.10%   5,085,659.00   -2.91%   4,937,607.00	10. Other Adjustments (Explain in Section F below)	1					
Cline A6 minus line B11)	50 part = 500 part = 5		5,030,517.28	1.10%	5,085,659.00	-2.91%	4,937,607.00
D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 4,444,734.10 5,050,243.00 5,275,187.00 c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9780 4,043,095.00 1,052,733.00 1,047,397.00 2. Unassigned/Unappropriated 9790 467,344.49 980,723.59 7,083,699.59 7,	C. NET INCREASE (DECREASE) IN FUND BALANCE			Value New Market			
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   9710-9719   0.00	(Line A6 minus line B11)		1,183,775.72		1,128,526.00		8,773.00
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 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 2. Unassigned/Unappropriated 9790 467,344.49 980,723.59 769,888.59 f. Total Components of Ending Fund Balance	(Alleria de la Contra de la Con					1000 17324	
2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance  a. Nonspendable  9710-9719  0.00  b. Restricted  1. Stabilization Arrangements  9760  2. Other Commitments  9780  4.444,734.10  c. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties  9789  1.043,095.00  2. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties  9790  467,344.49  980,723.59  7,083,699.59  7,092,472.59  7,092,472.59  7,092,472.59  7,092,472.59  7,092,472.59  7,092,472.59  7,092,472.59  7,092,472.59			4 771 397 87		5.955.173.59		7.083 699 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 2. Unassigned/Unappropriated 9790 467,344.49 980,723.59 769,888.59 f. Total Components of Ending Fund Balance	W = T					Valley Contract	
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		-	2,702,113,37		1,000,075,07		1,002,112,000
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		0710 0710	2.01				
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	•	1	0.00		WAR WAR		AND DESCRIPTION OF
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       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       9790       467,344.49       980,723.59       769,888.59		9740	ASK MESSEL	Water Brown	THE REPORT OF THE PARTY.		ALL PARTY OF THE STATE OF THE S
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		-					
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		-					
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       9790       467,344.49       980,723.59       769,888.59	d. Assigned	9780	4,444,734.10	56W W 90 2	5,050,243.00		5,275,187.00
2. Unassigned/Unappropriated       9790       467,344.49       980,723.59       769,888.59         f. Total Components of Ending Fund Balance       980,723.59       769,888.59			311000 8000 3110 40 30				
f. Total Components of Ending Fund Balance	1. Reserve for Economic Uncertainties						
THE PART AND THE P	2. Unassigned/Unappropriated	9790	467,344.49		980,723.59		769,888.59
(Line D3f must agree with line D2) 5,955,173.59 7,083,699.59 7,092,472.59	f. Total Components of Ending Fund Balance		1			DIGITAL STATES	
	(Line D3f must agree with line D2)		5,955,173.59		7,083,699.59	- 120 AV	7,092,472.59

	Object	2013-14 Budget (Form 01)	% Change (Cols. C-A/A)	2014-15	% Change	2015-16
Description	Codes	(A)	(B)	Projection (C)	(Cols. E-C/C) (D)	Projection
E. AVAILABLE RESERVES			To Kennya Kalendara	(0)	NAME OF TAXABLE PARTY.	(E)
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		0.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2	9790	467,344.49		980,723,59		1,047,397.00 769,888.59
in Columns C and E; current year - Column A - is extracted.)						
2 Special Reserve Fund - Noncapital Outlay (Fund 17)			生物的性性 23			
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	195,000.00	A TOWN	195,000,00		105 000 00
c. Unassigned/Unappropriated	9790			193,000.00		195,000.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,705,439.49		2,228,456,59		2.012.205.50
E ACCUMPTIONS				2.220,430.37	THE RESERVE OF THE PARTY OF THE	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.

Restricted							
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 subse							
in Columns C and E; current year - Column A - is extracted from		No. Company	Managara Statement		THE REAL PROPERTY.	MAN OF THE REAL PROPERTY.	
(Enter projections for subsequent years 1 and 2 in Columns C ar	nd E;						
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES							
I. 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 5. Other Financing Sources	8600-8799	6,871,908.00	5,00%	7,215,503.00	5,00%	7,576,280.00	
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		Removed the second					
1. Certificated Salaries			nga mananan ang mananan an		THE STATE OF THE STATE OF		
a, Base Salaries			Section 1 to 1 to 1	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			The second				
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						- V- V-	
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 Constitution of the last				
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)		0.000	THE PROPERTY OF THE PARTY OF TH				
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		MODERNAMONE C	CONTRACTOR OF THE PARTY OF THE		ALUSY FT.		
(Line A6 minus line B11)		10,983.00	Mary 6-100/2 19 (19 19 19 19 19 19 19 19 19 19 19 19 19 1	147,599.00		106,607.00	
D. FUND BALANCE			and the same	3			
<ol> <li>Net Beginning Fund Balance (Form 01, line F1e)</li> </ol>		222,526.37		233,509.37	rad a no	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	0710 0710	0.00			A ENTENSIAN DE		
a. Nonspendable	9710-9719	0.00		461,620.37		1 029 097 27	
b. Restricted	9740	233,510.11		401,020,37		1,028,987.37	
c. Committed	0750				edio el moleva		
1. Stabilization Arrangements	9750			NICH TO BE			
2. Other Commitments	9760		THE PERSON NAMED IN		216156151		
d. Assigned	9780	<b>对一位是是是</b>					
e. Unassigned/Unappropriated	0500						
1. Reserve for Economic Uncertainties	9789	70.50		(00.512.00)	Spiness male of	(641 272 00)	
2. Unassigned/Unappropriated	9790	(0.74)		(80,512.00)		(541,272.00)	
f. Total Components of Ending Fund Balance		222 500 25	ZIEV III IV NASERI	201 100 25		407.016.30	
(Line D3f must agree with line D2)		233,509.37	TAX TOWN THE ST	381,108.37		487,715.37	

		restricted				
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		A PARAMETER III	SAID TO A POST OF		Rate	PARTITION AND ADDRESS OF THE PARTITION AND ADDRESS OF THE PARTIES AND ADDRESS OF THE PARTITION AND ADDR
County School Service Fund				The second		Louis Section
a, Stabilization Arrangements	9750		L. Carlotte	a facility of		RIVER STATE
b. Reserve for Economic Uncertainties	9789		To the second			
c. Unassigned/Unappropriated	9790		THE STATE OF			
d. Allowable Reserves - JUV/CCS/ROP (Form 01CS, Criterion 8, lines 8C8 and 8C9)		0.00	RAN WILLIAM	0.00		0.00
(Enter reserve projections for subsequent years 1 and 2		AUSI AND DESCRIPTION OF THE PARTY OF THE PAR	Other Williams	O.OO		0.00
in Columns C and E; current year - Column A - is extracted.)				Elvista est	250	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					<b>结型</b> 10000	
a, Stabilization Arrangements	9750	<b>计是工程</b>				
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c) F. ASSUMPTIONS		0.00		0.00		0.00

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.

	Onesun	cleu/Restricted				
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 subseque						
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 1						
current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES			0.000	7 (02 124 00	15 950/	6 464 151 00
I. Revenue Limit Sources	8010-8099	7,642,050.00	0.52%	7,682,134,00	-15.85% 0.00%	3,474,600.00
2. Federal Revenues	8100-8299 8300-8599	3,474,600.00 2,184,743.00	0.00%	2,184,743.00	0.00%	2,184,743.00
Other State Revenues     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			0/6-2			
1. Certificated Salaries			<b>美国新疆</b>			
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	NEST SHOW	0.00
d. Other Adjustments	1			0,00	NA TOWN	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		ALEST TURBERS	Windson State		ALL VIS. DISSUES AND	
a. Base Salaries			3 6 40 6 8 6 6	6,194,376.00		6,275,825.00
b. Step & Column Adjustment				81,449.00	SWATE SIDE SIDE	81,300.00
c. Cost-of-Living Adjustment	1			0,00		0.00
d. Other Adjustments		Market David		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
	7300-7399	(110,254.00)	0.07%	(110,334.00)	-0.08%	(110,244.00)
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	1300-1377	(110,25 1.00)		1		3
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	1	a grant and a second		0,00	SEALINESS.	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			ESCHALES THE			
(Line A6 minus line B11)		1,194,758.72		1,276,125.00		115,380.00
D. FUND BALANCE		1000				
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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	N BE BROOM	0.00
b. Restricted	9740	233,510.11		461,620.37	Come Sala Con	1,028,987.37
c, Committed				0.00	CHAPT TOTAL	0.00
1. Stabilization Arrangements	9750	0.00		0.00	reconstitution and	0.00
2. Other Commitments	9760	0.00		5,050,243.00		5,275,187.00
d. Assigned	9780	4,444,734.10		2,030,243.00		3,273,107,00
e, Unassigned/Unappropriated	0400	1.042.005.00		1,052,733.00		1,047,397.00
1. Reserve for Economic Uncertainties	9789 9790	1,043,095.00 467,343.75		900,211.59	A 100 MAIN	228,616.59
Unassigned/Unappropriated     Total Components of Ending Fund Balance	9790	107,585,73		700,211,37	STEED SYSTEM	
		6,188,682.96		7,464,807.96		7,580,187.96
(Line D3f must agree with line D2)		0,100,002,70		7, 104,007.90		1,11,11,11,11

	Unrest	ricted/Restricted				
Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
E. AVAILABLE RESERVES	Coucs	(A)	(B)	(C)	(D)	(E)
1. County School Service Fund			H. State Land Land Land			
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	1,043,095.00		1,052,733.00		0.00
c. Unassigned/Unappropriated	9790	467,344.49	one's Value of the	980,723.59		1,047,397.00
d. Allowable Reserves - JUV/CCS/ROP (Form 01CS, Criterion 8, lines 8C8	and 8C9)	0.00	STATE OF THE STATE	0.00		769,888.59
e. Negative Restricted Ending Balances		0,00	The same of the sa	0,00		0.00
(Negative resources 2000-9999) (Enter projections)	979Z	(0.74)		0.00		2720
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		(0.7-1)		0.00	DESTANDANTA	0.00
	9750	0.00		0.00		0.00
	9789	195,000.00		195,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00	Mark Street	0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,705,438.75		2,228,456.59	The state of the s	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				A 450 TO STATE OF THE PARTY OF	EXECUTE OF CO.	E PROPERTY OF
1. Special Education Pass-through Exclusions	1					
For counties that serve as the administrative unit (AU) of a	1		<b>"</b> "			
special education local plan area (SELPA):	- 1				en market and a final section of the	\$9 7/19 W
a. Do you choose to exclude from the reserve calculation					A LEAST OF STREET	
About the state of	Yes			A Company		10008
b. If you are the SELPA AU and are excluding special	103					
education pass-through funds:  1. Enter the name(s) of the SELPA(s):						
San Luis Obispo County SELPA	1					Section 1
	-					A STATE OF THE PARTY OF THE PAR
2. Special education pass-through funds	2			CONTRACTOR DESIGNATION AND THE		And the second
(Column A: Fund 10, resources 3300-3499 and 6500-6540,		1		1		
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		11 117 000 00			CALL DOOR	
2. County Office's Total Expenditures and Other Financing Uses	s <del>.</del>	14,447,988.00	ISME TO SEE	14,447,988.00	22/2/1	14,447,988.00
			THE EXCLUSION OF	-		
Used to determine the reserve standard percentage level on line F3d		See Allot Francisco	definite perce	8	14 15 75 TO THE	
(Line B11, plus line F1b2 if line F1a is No)		20,861,892.28	al de la	21,164,255.00	SALE DE PROVIE	21,467,844
3. Calculating the Reserves		45 50 00 W				10-10-1
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	TAR STORY	21,467,844.00
d. Reserve Standard Percentage Level						211.0710.11.00
(Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		
e. Reserve Standard - By Percent (Line F3c times F3d)	_	400		634,927.65		200
f. Reserve Standard - By Amount		625,856.77	The second secon			3%
	-	625,856.77		034,927.03		3% 644,035.32
	=	20				644,035.32
(Refer to Form 01CS, Criterion 8 for calculation details)	-	567,000.00		567,000.00		
	-	20				644,035.32

		Т			
	December Codes Object C	a daa	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Description	Resource Codes Object C	odes	Estimated Actuals	Budget	Dinerence
A. REVENUES					
1) Revenue Limit Sources	8010-86	99	0.00	0.00	0.0%
2) Federal Revenue	8100-82	299	6,604,948.00	6,267,876.00	-5.1%
3) Other State Revenue	8300-8	99	8,931,954.00	8,180,112.00	-8.4%
4) Other Local Revenue	8600-87	99	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,536,902.00	14,447,988.00	-7.0%
B. EXPENDITURES					
0.000	1000 10	000	0.00	0.00	0.0%
1) Certificated Salaries	1000-19	16	0.00	0.00	0.0%
2) Classified Salaries		1	0.00	0.00	CHOIL BOOK OF THE REAL PROPERTY.
3) Employee Benefits	3000-39		0.00	0.00	0.0%
4) Books and Supplies	4000-48	100	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-59	1	0.00	0.00	0.0%
6) Capital Outlay	6000-69	99	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74		15,718,926.00	14,447,988.00	-8.1%
8) Other Outgo - Transfers of Indirect Costs	7300-73	99	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			
1) Interfund Transfers					
a) Transfers In	8900-89	29	0.00	0.00	0.0%
b) Transfers Out	7600-76	29	0.00	0.00	0.0%
Other Sources/Uses    Sources	8930-89	79	0.00	0.00	0.0%
b) Uses	7630-76	10	0.00	0.00	0.0%
3) Contributions	8980-89		0.00	0.00	0.0%
	0300-03		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		_	0.00	0.00	0.076

Particular and the second second					
					· · · · · · · · ·
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	0.09
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		0440	4 004 707 40		
a) in County Treasury		9110	1,864,707.19		
Fair Value Adjustment to Cash in County Treasury	У	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 Investm	ents	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	- 11 2		0.00	0.00	0.0%
TOTAL, REVENUES			15,536,902.00	14,447,988.00	-7.0%

New York		designation.	2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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		7001	7.405.005.00	0.005.040.00	40.404
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				The state of	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	119,117.00	66,000.00	-44.69
3) Other State Revenue		8300-8599	905,411.00	884,449.00	-2.39
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	-9.89
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	547,661.00	525,396.00	-4.19
2) Classified Salaries		2000-2999	409,229.00	397,595.00	-2.89
3) Employee Benefits		3000-3999	485,557.00	355,301.00	-26.89
4) Books and Supplies		4000-4999	106,465.00	53,438.00	-49.89
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	0.09
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	-19.69
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					
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					-100.070
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			794.64	794.64	0.0%
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					3.0%
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%
1st 5 utilities	0000	9780	0.43	0.30	0.0%
1st 5 Utilities	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%

		2042 42	2012 14	Porcent
Description Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS				
Cash     a) in County Treasury	9110	68,767.92		
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		
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	5.00		
	9650	0.00		
5) Deferred Revenue	3030	5.10		
6) TOTAL, LIABILITIES		3.10		
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	-100.09
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 Inv	estments	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	0.09
TOTAL, CERTIFICATED SALARIES			547,661.00	525,396.00	-4.19
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%
FMPLOYEE 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	na na		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%

San Luis Obispo County Office of Education San Luis Obispo County

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 Improvement	nts	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 EXPENDI	TURES		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 C	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 CO	OSTS		131,979.00	110,254.00	-16.5%
TOTAL, EXPENDITURES			1,852,669.00	1,488,924.00	-19.6%

San Luis Obispo County Office of Education San Luis Obispo County	Child Development Fund Expenditures by Object				40 10405 000 For
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	17.51		0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates		8971	0.00	0.00	0.0%
of Participation					15.00
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%

7699

8980

8990

0.00

0.00

0.00

0.00

0.00

337,391.00

0.00

0.00

0.00

0.00

0.00

192,013.00

USES

All Other Financing Uses

Contributions from Unrestricted Revenues

Contributions from Restricted Revenues

TOTAL, OTHER FINANCING SOURCES/USES

(e) TOTAL, CONTRIBUTIONS

(d) TOTAL, USES CONTRIBUTIONS

(a - b + c - d + e)

0.0%

0.0%

0.0%

0.0%

0.0%

-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	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	22,431.00	0.00	-100.09
6) Capital Outlay	6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0.09
9) TOTAL EXPENDITURES		22,431.00	0.00	-100.09
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)  OTHER FINANCING SOURCES/USES		(22,356.00)	0.00	-100,09
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%

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					
Beginning Fund Balance     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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			0.72	0.72	0.0%
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	0.72	0.72	0.0%
5-year plan	0000	9760	0.7		
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					
Cash     a) in County Treasury		9110	4,739.32		
1) Fair Value Adjustment to Cash in County Treasu	гу	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		
ABILITIES	5				
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		
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	and the same of th	75.00	0.00	-100.0%	
TOTAL, REVENUES		75.00	0.00	-100.0%	

	ne entenamination in the transfer				
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES				1	
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%
er 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%

					7
Description	Resource Codes Object	Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				Dauget	Difference
Subagreements for Services	510	00	0.00	0.00	0.0%
Travel and Conferences	520	00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts 560	00	22,431,00	0.00	-100.0%
Transfers of Direct Costs	571	10	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	575				
Professional/Consulting Services and	373	,,	0.00	0.00	0.0%
Operating Expenditures	580	0	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES				
CAPITAL OUTLAY	TONES		22,431.00	0.00	-100.0%
Land Improvements	617	0	0.00	0.00	0.0%
Buildings and Improvements of Buildings	620	0	0.00	0.00	0.0%
Equipment	640	0	0.00	0.00	0.0%
Equipment Replacement	650	0	0.00	0.00	
TOTAL, CAPITAL OUTLAY	A				0.0%
		-#	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438	3	0.00	0.00	0.0%
Other Debt Service - Principal	7439	,	0.00	0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co					0.0%
Transfers of market Co	0819)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,431.00	0.00	-100.0%
		1000		0.00	-100.0%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes		Budget	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%
1 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 Code	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0,00	0.09
2) Federal Revenue	8100-8299	6,900.00	5,100.00	-26.19
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES		6,900.00	5,100.00	-26.19
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0,00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0,00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.09
\ 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				
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	900.00	600.00	-33.3%
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				0.07
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%
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>Nonspendable</li> </ol>		0.00	0.00	0.0%
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%

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury					
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		
ABILITIES					
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	Marine and the second		0.00		
. 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	-33.39
Pass-Through Revenues from Federal Sources	8287	6,000.00	4,500.00	-25.0%
TOTAL, FEDERAL REVENUE		6,900.00	5,100.00	-26.19
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 C	osts)	6,000.00	4,500.00	-25.0%
TOTAL, EXPENDITURES		6,000.00	4,500.00	-25.0%
NTERFUND 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%

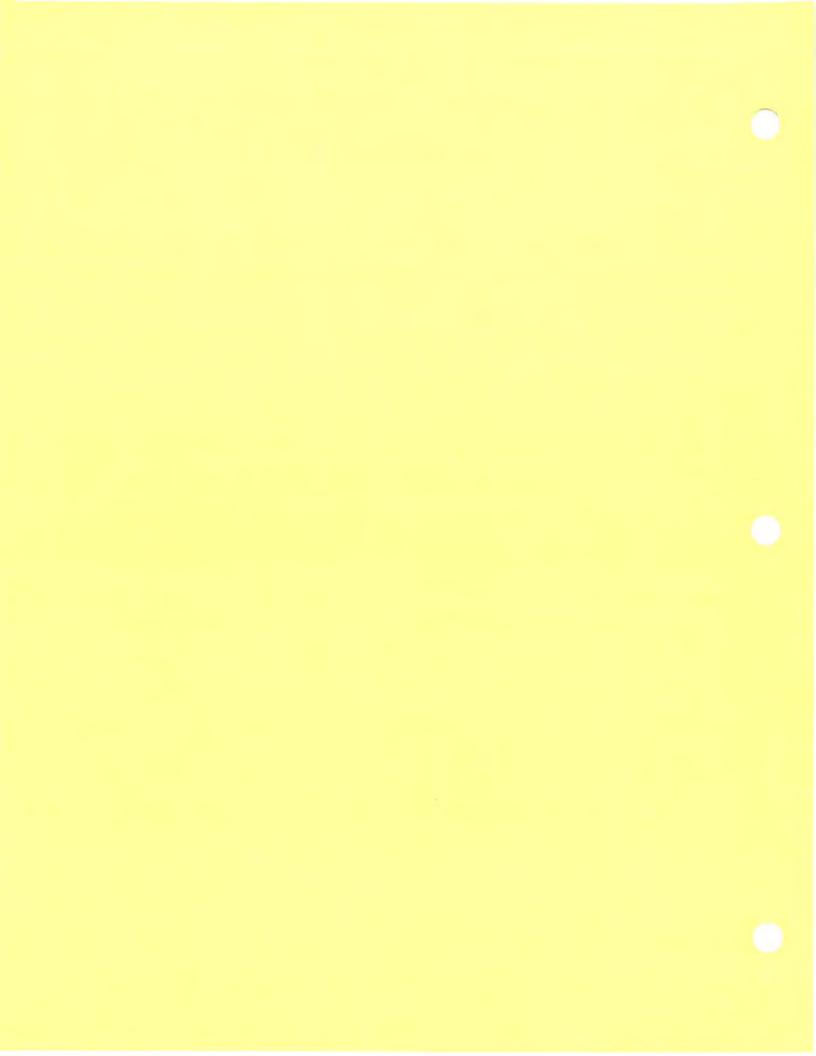
Г.,					
Description	Resource Codes Obj	ect Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources	80	010-8099	0.00	0.00	0.0%
2) Federal Revenue	81	100-8299	0.00	0.00	0.0%
3) Other State Revenue	83	300-8599	0.00	0.00	0:0%
4) Other Local Revenue	86	500-8799	2,500.00	2,000.00	-20.0%
5) TOTAL, REVENUES			2,500.00	2,000.00	-20.0%
B. EXPENDITURES				201 - 1715 BEAUT	
1) Certificated Salaries	10	000-1999	0.00	0.00	0.0%
2) Classified Salaries	20	000-2999	0.00	0.00	0.0%
3) Employee Benefits	30	000-3999	0.00	0.00	0.0%
4) Books and Supplies	40	000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	50	000-5999	0,00	0.00	0.0%
6) Capital Outlay	60	000-6999	0.00	0.00	0.0%
") Other Outgo (excluding Transfers of Indirect Costs)		00-7299, 100-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	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					
Interfund Transfers     a) Transfers In	90	000-8929	0.00	0.00	0.0%
,			2,500.00	2,000.00	-20.0%
b) Transfers Out	76	600-7629	2,500.00	2,000.00	-20.0%
Other Sources/Uses     Sources	89	30-8979	0.00	0.00	0,0%
b) Uses	76	30-7699	0.00	0.00	0,0%
3) Contributions	89	80-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,500.00)	(2,000.00)	-20.0%

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					
Beginning Fund Balance     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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			544,831.74	544,831.74	0.0%
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%
Hardware banking	0000	9780		186,112.02	
Health & welfare cap	0000	9780		163,719.72	the appeared to the
Hardware banking	0000	9780	186,112.02		
Health & welfare cap	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%

					1000
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS		Anonana and		- Miles	
1) Cash					
a) in County Treasury		9110	546,301.25		
1) Fair Value Adjustment to Cash in County Treasury	1	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			
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					
ontributions 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%



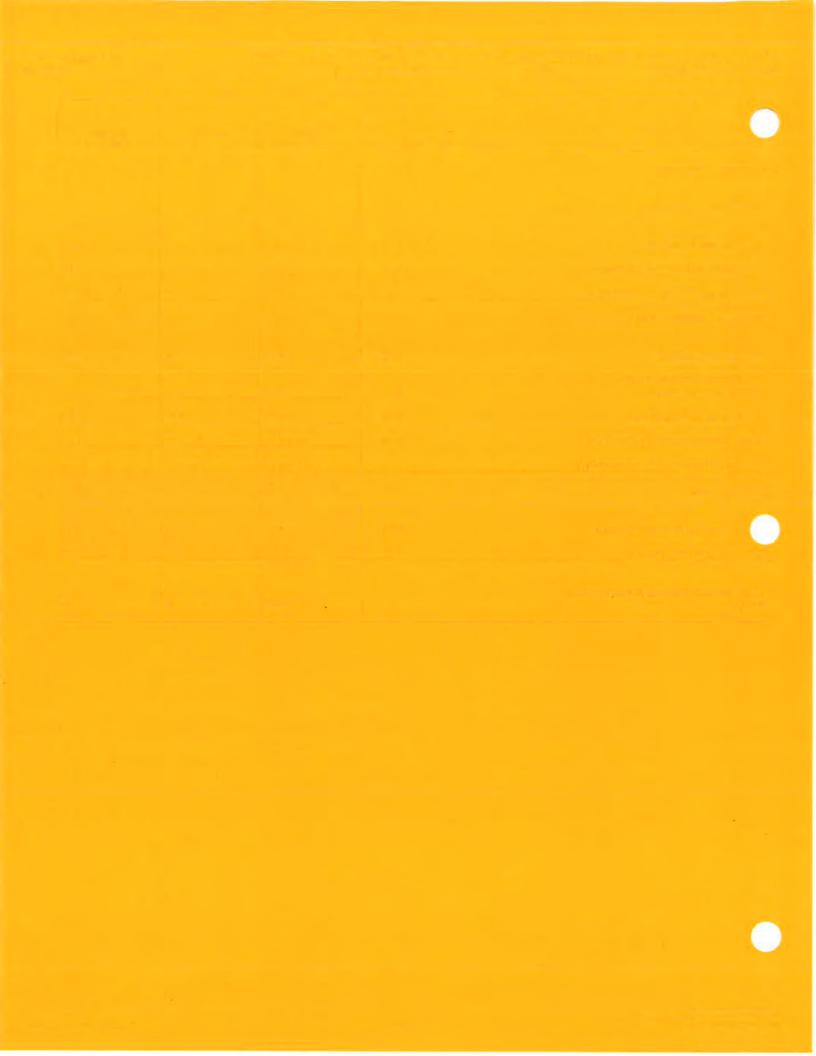
Commence of the second	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference	
Description	Resultice codes Object codes				
A. REVENUES					
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%	
2) Federal Revenue	8100-8299	0.00	0,00	0.0%	
3) Other State Revenue	8300-8599	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		0.00	0.00	0.0%	
a) Transfers In	8900-8929	0.00			
b) Transfers Out	7600-7629	11,000.00	8,000.00	<b>-27.3%</b>	
2) Other Sources/Uses	2000 2070	0.00	0.00	0.0%	
a) Sources	8930-8979	0,00	WINDSELECT I		
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%	

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	0.000
Revolving Casil		9/11	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	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%

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 Treasur	,	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		
IABILITIES					
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	011-110-1	2012-13	2013-14	Percent
OTHER LOCAL REVENUE	Object Codes	Estimated Actuals	Budget	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%

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					
ntributions 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%



Leading	13/20/20/20/20/20/20/20/20/20/20/20/20/20/	2012-13	2013-14	Percent
Description	Resource Codes Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	2,000.00	2,000.00	0.09
5) TOTAL, REVENUES		2,000,00	2,000.00	0.09
B. EXPENDITURES			1000	en in process to
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)		2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES	7			
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%
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			593,989.37	653,989.37	10.1%
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	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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash		0.00			
a) in County Treasury		9110	535,429.63		
1) Fair Value Adjustment to Cash in County Tre	asury	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		- = 4			
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		
FUND EQUITY					
Ending Fund Balance, June 30					

Description Res	ource 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			1 - 4		
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 Code	2012-13 s 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	0.09
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%
PEB, 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 Reso	urce 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	0.09
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				2045
Operating Expenditures	5800	0,00	0.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	S	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	Nesource codes	Object Codes	Estimated Actuals	Budget	Difference
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%

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		- 10			
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%
Continuations from Chicothology November					
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%

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July 1 Budge' ''gle Adoption)
201: Juget
Cashflow Works....- Budget Year (1)

ESTIMATES THROUGH THE MONTH	JUNE OF JUNE					Accidais	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	2000年	00 000 000	No. of the Assessment of the A	STATE OF STA	の一方の方があるで	N. STEPHENSON STATES	四四次 是 是 是 是 是 是 是 是 是 是 是 是 是 是 是 是 是 是		
B. RECEIPTS		2,976,383,00	5,541,113.00	7,643,477.00	2,478,009.00	の 世の 東の 東の 東京	医多种性 医多种多种		
Revenue Limit Sources									
Principal Apportionment	8010-8019	000	00 707				10		
Property Taxes	8020-8079	1 255 884 00	23,424.00	00.077,71	0.00	214,076.00		588,486.00	588,485.00
Miscellaneous Funds	B080-B099	00,400,003,1	2,317,404.00	(28,183.00)	2,904,803.00	00.0		16,797,426.00	16.797.426.00
Federal Revenue	0000-0000	9,051,00	8,886,00	(2,290,724.00)	(2,625,664.00)	00:00		(9.743.862.00)	(0 743 864 ON)
Other State Designation	6678-00L9	1,788,550.00	303,784.00	(1,518,741.00)	1,509,311,00	492.996.00		2 474 ant no	00.100,0474
Other lead Revenue	8300-8599	106,105,00	432,933.00	32,901.00	0.00	590 075 00		00.100,474,0	3,474,500.00
Ourier Local Revenue	8600-8799	1,191,968.00	313,303.00	159.452.00	3 288 970 00	000000000000000000000000000000000000000		2,104,742,00	2,184,743.00
Interfund Transfers In	8910-8929				0000000	2,300,000,00		8,742,656.00	8,742,658.00
All Other Financing Sources	8930-8979				12,600.00			12,600.00	12,600.00
TOTAL RECEIPTS		4 362 538 00	2 405 724 00	100 101 000 01				0.00	0.00
C. DISBURSEMENTS		000000000	0.465,604,0	(3,633,525.00)	5,090,020,00	3,797,147.00	00'0	22,056,649.00	22,056,651.00
Certificated Salaries	1000-1999	537 387 00	536 500 00	22 720 00					
Classified Salaries	2000-2999	CO. CBB 8C2	534 054 00	552,720.00	458,523.00	120,000.00		5,912,157.00	5,912,157.00
Employee Benefits	3000-3000	420,522,004	00.400.00	527,472.00	601,733.00	10,000.00		6,194,375.00	6,194,376.00
Books and Supplies	4000 4000	00.010.00	451,063.00	308,207.00	110,399.00	13,500.00		4,215,196.00	4.215.196.28
Services	0001-0004	15,714.00	45,180.00	41,938.00	29,338,00	175,000.00		767.338.00	767.337.00
Capital Outlay	8865-0000	00.776,60	47,548.00	13,125,00	26,673.00	1,800,000,00		3.278.842.00	3 278 843 00
Other Outre	6669-0009	14,144.00	1,022.00	0.00	17,834.00			33 000 00	93,000,00
Interfered Transfers Out	7000-7499	205,531.00		108,481,00	(130,640.00)			208 970 00	200,020,00
interiorid Hansiers Out	7600-7629				252.013.00			200,310,00	200,970,00
All Other Financing Uses	7630-7699							252,013.00	252,013.00
IOTAL DISBURSEMENTS		1,797,808.00	1,613,366,00	1.531.943.00	1 265 872 00	00 000	40.0	00.00	0.00
BALANCE SHEET TRANSACTION	NS				0000000000	2,118,500,00	0.00	20,861,891.00	20,861,892,28
Assets								63	というないと
Cash Not In Treasury	9111-9199	00'0	309,996.00						
Accounts Receivable	9200-9299							4,700,000,00	2000年11日
Due From Other Funds	9310							0.00	
Stores	9320							0.00	<b>以新兴公子及</b>
Prepaid Expenditures	9330							00.00	
Other Current Assets	0370							80,000.00	
SUBTOTAL ASSETS								0.00	では、大きないのでは、
Liabilities	1	00.0	309,996.00	0.00	0.00	00.00	00'0	4.780,000.00	
Accounts Pavable	9500 9590								
Due To Other Funds	9200-9299							1,495,072.00	
Current Loans	0,08							00'0	
Deferred Revenues	0400							00.0	
SUBTOTAL LABILITIES	nega							180,000,00	
Nonoperating	1	0.00	00.0	0.00	0.00	0.00	00:00	1,675,072.00	
Suspense Clearing	9910							T. C.	
TOTAL BALANCE SHEET	1							0.00	
TRANSACTIONS		00.00	309,996,00	00.00	00.00	000	000	2 104 020 000	The Supplement of Supplement o
(B - C + D)					1000000		000	0,101,320,00	100000000000000000000000000000000000000
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	1.194.758.72
/ - W		5,541,113.00	7,643,477,00	2,478,009.00	6,202,156.00		四個個語 计可以	機能は現場が、大力	COLUMN STREET,
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
				OF THE REAL PROPERTY.		のでは、日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	The Party of the Party of the	7,880,803.00	

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July 1 Budget (Single Adoption) 2013-14 Budget Cashflow Worksheet - Budget Year (1)

San Luis Obispo County Office of Education San Luis Obispo County

ESTIMATES THROUGH THE MONTH	TL									
		と の は 気になる からい	開きため、これのでは	おりないとははは			Moverimen	December	January	repruary
A. BEGINNING CASH	OF JUNE		2 504 447 00	00 270 000 0						
B. RECEIPTS		· · · · · · · · · · · · · · · · · · ·	0.001,117,00	7,868,517,00	2.977.983.00	2,797,603.00	2,628,763.00	2,459,719.00	9,896,857.00	8,512,403.00
Revenue Limit Sources									141	
Principal Apportionment	8010-8019	がは、一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一	30,031.00	91,079.00	72,571.00	27.722.00	52.964.00	52 964 00	0	288 7
Miscellances	8020-8079		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 Pevenia	8080-8099	· · · · · · · · · · · · · · · · · · ·	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 Bougain	8100-8288	はいいから	12,251.00	19,672.00	00.00	294,298.00	392,162.00	(116,939.00)	170,614,00	126.643.00
Other less become	8300-8599		75,817.00	343,909.00	813,135,00	(199,356.00)	(464,385.00)	(121.547.00)	486.638.00	88.517.00
Interfind Transfers In	8600-8799		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	8930-8929									
TOTAL RECEIPTS			284.251.00	650 042 00	1 330 099 00	4 587 564 00	4 020 057 00	00000		7
C. DISBURSEMENTS		· · · · · · · · · · · · · · · · · · ·		00.245.000	1,330,033,00	UU.Tec., 186, 1	1,976,657,00	6,390,620.00	1,133,634.00	(4,318,129.00)
Certificated Salaries	1000-1999		301,590.00	241,232,00	522 136 00	528 816 DO	26 200 00	200	000	
Classified Salaries	2000-2999	大学 いんの 中央	399.931.00	401 854 00	569 575 00	524.472.00	000 220 002	00.716.6	1,062,220.00	529,191.00
Employee Benefits	3000-3999	THE REAL PROPERTY.	154 996 00	149 538 00	420 452 00	2000000	222,035.00	927,969.00	520,908.00	517,589.00
Books and Supplies	4000-4999	· 医克勒氏 医克耳氏	30 602 00	40 775 00	420,455.00	434,239.00	433,118.00	274,949.00	605,905.00	429,256.00
Services	5000-5999		444 400 00	10,770,00	54,164.00	89,902.00	94,837.00	26,454.00	61,706.00	82,727,00
Capital Outlay	8000 8800		144.130.00	60,482.00	140,258.00	(64,970.00)	491,826.00	163,942,00	262,307.00	127,884,00
Other Outro	9000-6099					00.00	00.00	00.00	00.00	00.0
Interfund Transfers Out	7600 7630					20.842.00	71,944.00	(17,404.00)	5,812.00	(55,596.00)
All Other Financing Uses	7630-7699									
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 OO	1 631 061 00
D. BALANCE SHEET I KANSACTIONS	NS								000000000000000000000000000000000000000	00.100,100,1
Cash Not In Treasury	0111-0100	2 584 447 00	000		Ī					
Accounts Receivable	9200-9288	4 700 000 00	00.021,16	559,847.00	382,586,00	447,140.00	4,285.00	2,065,096.00	00'022	413,160.00
Due From Other Funds	9310	00.000,001,1								
Stores	9320									
Prepaid Expenditures	9330	80.000.00	80 000 00							
Other Current Assets	9340		2000							
SUBTOTAL ASSETS		8,361,117.00	597,120.00	559,847.00	382,586.00	447,140.00	4,285.00	2,065,096,00	770.00	413 160 00
Accounts Pavable	0030		2000	500000						
Due To Other Funds	9610	1,495,072,00	562,562.00	228,641.00	6.479.00	660,239.00	0.00	37,151.00	1	
Current Loans	9640									
Deterred Revenues	9650	180,000.00			180,000,00					
SOBTOTAL LIABILITIES Nononerating	ı	1,675,072.00	562,562.00	228,641.00	186,479.00	660,239.00	0.00	37,151.00	0.00	00'0
Suspense Clearing	9910		00.00							
TRANSACTIONS		6,686,045.00	34,558.00	331,206.00	196,107.00	(213.099.00)	4.285.00	2 027 945 00	220.00	42 480 00
	SALD'S		(712,500.00)	109.366.00	(180.380.00)	(168 840 00)	(169 044 00)	7 497 499 00	14 204 454 000	000000000000000000000000000000000000000
F. ENDING CASH (A + E)		なる は は の の の の の の の の の の の の の の の の の	2,868,617.00	2,977,983.00	2.797.603.00	2.628.763.00	2 459 719 00	0 808 867 00	0 545 403 00	(0,020,020,00)
G. ENDING CASH, PLUS CASH	and a second								0,014,400,00	2,376,363,00
ACCRUALS AND ADJUSTMENTS	100	のと見ることできることできる	では、一般のでは、一般のでは、一般のである。 では、これでは、一般のでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、これでは、 では、 では、 では、 では、 では、 では、 では、	Children of the Party of the Pa		The second secon	COSC DANCES OF STREET,	THE REAL PROPERTY AND PERSONS ASSESSED.	The same of the sa	Contract of the last of the la

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