



**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

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

## **2013-2014 Unaudited Actuals**

**Julian D. Crocker  
County Superintendent of Schools**

**Board of Education:**

**Gaye L. Galvan**

**Paul Madonna**

**Floyd Moffatt**

**Larry Peterson**

**Diane A. Ward**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

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

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

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

For County Office of Education:

Melissa Abbey

Name

Director of Fiscal Services

Title

805-782-7212

Telephone

mabbey@slocoe.org

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 1622(e), this county office elects to use the selected budget adoption cycle for the 2015-16 budget year:

( S ) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

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

Form	Description	Value
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$1,743,197.84
	Adjusted Appropriations Limit	\$18,121,806.57
	Appropriations Subject to Limit	\$18,121,806.57
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	13.43%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
SIAA	Summary of Interfund Activities - Actuals	G	

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	7,706,387.15	457,565.00	8,163,952.15	9,463,183.00	475,524.00	9,938,707.00	21.7%
2) Federal Revenue		8100-8299	0.00	2,892,894.57	2,892,894.57	0.00	2,631,951.00	2,631,951.00	-9.0%
3) Other State Revenue		8300-8599	78,920.39	2,295,305.31	2,374,225.70	41,588.00	2,010,748.00	2,052,336.00	-13.6%
4) Other Local Revenue		8600-8799	2,748,170.73	7,082,159.65	9,830,330.38	2,078,245.00	4,022,547.00	6,100,792.00	-37.9%
5) TOTAL, REVENUES			10,533,478.27	12,727,924.53	23,261,402.80	11,583,016.00	9,140,770.00	20,723,786.00	-10.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,036,740.19	4,062,074.04	6,098,814.23	2,179,381.00	2,919,121.00	5,098,502.00	-16.4%
2) Classified Salaries		2000-2999	3,284,308.16	3,305,677.20	6,589,985.36	3,516,517.00	2,286,482.00	5,802,999.00	-11.9%
3) Employee Benefits		3000-3999	1,688,510.87	2,453,634.98	4,142,145.85	1,963,810.00	2,017,669.00	3,981,479.00	-3.9%
4) Books and Supplies		4000-4999	513,951.91	405,154.17	919,106.08	519,407.00	266,356.00	785,763.00	-14.5%
5) Services and Other Operating Expenditures		5000-5999	2,142,780.24	1,703,049.36	3,845,829.60	2,007,844.00	1,938,159.00	3,946,003.00	2.6%
6) Capital Outlay		6000-6999	144,635.18	184,466.41	329,101.59	207,600.00	115,497.00	323,097.00	-1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	276,176.26	276,176.26	3,461,660.00	199,288.00	3,660,948.00	1225.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(999,193.74)	901,769.86	(97,423.88)	(742,976.00)	638,874.00	(104,102.00)	6.9%
9) TOTAL, EXPENDITURES			8,811,732.81	13,292,002.28	22,103,735.09	13,113,243.00	10,381,446.00	23,494,689.00	6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,721,745.46	(564,077.75)	1,157,667.71	(1,530,227.00)	(1,240,676.00)	(2,770,903.00)	-339.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	14,326.15	0.00	14,326.15	41,000.00	0.00	41,000.00	186.2%
a) Transfers In									
b) Transfers Out		7600-7629	257,295.94	60,000.00	317,295.94	348,579.00	60,000.00	408,579.00	28.8%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(808,479.93)	808,479.93	0.00	(799,216.00)	799,216.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,051,449.72)	748,479.93	(302,969.79)	(1,106,795.00)	739,216.00	(367,579.00)	21.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			670,295.74	184,402.18	854,697.92	(2,637,022.00)	(501,460.00)	(3,138,482.00)	-467.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	5,091,187.83	3,103,999.48	8,195,187.31	5,761,483.57	3,288,401.66	9,049,885.23	10.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	5,091,187.83	3,103,999.48	8,195,187.31	5,761,483.57	3,288,401.66	9,049,885.23	10.4%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,091,187.83	3,103,999.48	8,195,187.31	5,761,483.57	3,288,401.66	9,049,885.23	10.4%
2) Ending Balance, June 30 (E + F1e)			5,761,483.57	3,288,401.66	9,049,885.23	3,124,461.57	2,786,941.66	5,911,403.23	-34.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,650.00	0.00	25,650.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	81,079.24	40.00	81,119.24	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	3,288,362.25	3,288,362.25	0.00	2,786,942.25	2,786,942.25	-15.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	3,627,835.53	0.00	3,627,835.53	1,137,132.53	0.00	1,137,132.53	-68.7%
Other Assignments		9780	3,530,067.00		3,530,067.00				
13/14 Excess Property Tax	0000								
Lottery Carryover	1100		97,768.53		97,768.53				
14/15 Excess Property Taxes	0000					1,035,020.00		1,035,020.00	
13/14 Lottery carry-over	1100					102,112.53		102,112.53	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,121,052.00	0.00	1,121,052.00	1,195,164.00	0.00	1,195,164.00	6.6%
Unassigned/Unappropriated Amount		9790	905,866.80	(0.59)	905,866.21	792,165.04	(0.59)	792,164.45	-12.6%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	6,445,937.97	(1,674,816.54)	4,771,121.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	33,270.78	0.00	33,270.78				
c) in Revolving Fund		9130	25,650.00	0.00	25,650.00				
d) with Fiscal Agent		9135	0.00	1,094,872.26	1,094,872.26				
e) collections awaiting deposit		9140	1,009.00	0.00	1,009.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	284,667.06	4,663,225.67	4,947,892.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	269,566.24	0.00	269,566.24				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	81,079.24	40.00	81,119.24				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,141,180.29	4,083,321.39	11,224,501.68				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,379,696.72	775,807.73	2,155,504.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	19,112.00	19,112.00				
6) TOTAL, LIABILITIES			1,379,696.72	794,919.73	2,174,616.45				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

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

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2013-14 Unaudited Actuals		2014-15 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	5,761,483.57	3,288,401.66			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	9,049,885.23				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	816,785.00	0.00	816,785.00	809,691.00	0.00	809,691.00	-0.9%
Education Protection Account State Aid - Current Year		8012	45,802.00	0.00	45,802.00	43,600.00	0.00	43,600.00	-4.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	600.00	0.00	600.00	New
Tax Relief Subventions Homeowners' Exemptions		8021	136,602.81	0.00	136,602.81	134,865.00	0.00	134,865.00	-1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	16,932,763.71	0.00	16,932,763.71	17,205,360.00	0.00	17,205,360.00	1.6%
Unsecured Roll Taxes		8042	415,188.07	0.00	415,188.07	437,267.00	0.00	437,267.00	5.3%
Prior Years' Taxes		8043	(20,129.94)	0.00	(20,129.94)	(41,731.00)	0.00	(41,731.00)	107.3%
Supplemental Taxes		8044	195,332.67	0.00	195,332.67	226,674.00	0.00	226,674.00	16.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	213,276.70	0.00	213,276.70	37,565.00	0.00	37,565.00	-82.4%
Penalties and Interest from Delinquent Taxes		8048	2,099.13	0.00	2,099.13	0.00	0.00	0.00	-100.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>18,737,720.15</b>	<b>0.00</b>	<b>18,737,720.15</b>	<b>18,853,891.00</b>	<b>0.00</b>	<b>18,853,891.00</b>	<b>0.6%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(11,031,333.00)	457,565.00	(10,573,768.00)	(9,390,708.00)	475,524.00	(8,915,184.00)	-15.7%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,706,387.15	457,565.00	8,163,952.15	9,463,183.00	475,524.00	9,938,707.00	21.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	51,967.00	51,967.00	0.00	47,070.00	47,070.00	-9.4%
Special Education Discretionary Grants		8182	0.00	603,917.49	603,917.49	0.00	551,278.00	551,278.00	-8.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	20,000.00	20,000.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	252,086.26	252,086.26	0.00	178,288.00	178,288.00	-29.3%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		931,274.00	931,274.00		1,013,702.00	1,013,702.00	8.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		42,057.00	42,057.00		115,068.00	115,068.00	173.6%
NCLB: Title II, Part A, Teacher Quality	4035	8290		16,228.00	16,228.00		16,020.00	16,020.00	-1.3%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		26,427.74	26,427.74		16,950.00	16,950.00	-35.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		11,149.00	11,149.00		2,924.00	2,924.00	-73.8%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	937,788.08	937,788.08	0.00	690,651.00	690,651.00	-26.4%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	2,892,894.57	2,892,894.57	0.00	2,631,951.00	2,631,951.00	-9.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		688,159.00	688,159.00		721,910.00	721,910.00	4.9%
Prior Years	6500	8319		(957.00)	(957.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	526,973.00	526,973.00	0.00	519,747.00	519,747.00	-1.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	50,689.87	14,106.47	64,796.34	28,688.00	6,830.00	35,518.00	-45.2%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		67,886.00	67,886.00			37,500.00	37,500.00	-44.8%
California Clean Energy Jobs Act	6230	8590		55,497.00	55,497.00			55,497.00	55,497.00	0.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		91,438.00	91,438.00			0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	28,230.52	852,202.84	880,433.36	12,900.00	669,264.00	682,164.00	682,164.00	-22.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>78,920.39</b>	<b>2,295,305.31</b>	<b>2,374,225.70</b>	<b>41,588.00</b>	<b>2,010,748.00</b>	<b>2,052,336.00</b>	<b>2,052,336.00</b>	<b>-13.6%</b>

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

Description	2013-14 Unaudited Actuals		2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Other						
Community Redevelopment Funds						
Not Subject to LCFF Deduction	417,615.14	0.00	417,615.14	150,000.00	0.00	150,000.00
Penalties and Interest from						
Delinquent Non-LCFF	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes						
Sales						
Sale of Equipment/Supplies	10,712.32	0.00	10,712.32	0.00	0.00	0.00
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	34,218.95	0.00	34,218.95	28,000.00	0.00	28,000.00
Leases and Rentals	117,696.44	0.00	117,696.44	61,486.00	0.00	61,486.00
Interest	14,306.11	0.00	14,306.11	5,000.00	0.00	5,000.00
Net Increase (Decrease) in the Fair Value						
of Investments	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	371,930.24	399,349.65	771,279.89	255,699.00	193,725.00	449,424.00
Interagency Services						
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	1,079,018.83	0.00	1,079,018.83	1,118,376.00	0.00	1,118,376.00
Other Local Revenue						
Plus: Misc Funds Non-LCFF						
California Dept of Education						
SACS Financial Reporting Software - 2014.2.0						
File: fund-a (Rev 06/17/2014)						

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	702,672.70	328,352.40	1,031,025.10	459,684.00	177,609.00	637,293.00	-38.2%
Tuition		8710	0.00	6,354,457.60	6,354,457.60	0.00	3,651,213.00	3,651,213.00	-42.5%
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 Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6360	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,748,170.73	7,082,159.65	9,830,330.38	2,078,245.00	4,022,547.00	6,100,792.00	-37.9%
TOTAL REVENUES			10,533,478.27	12,727,924.53	23,261,402.80	11,583,016.00	9,140,770.00	20,723,786.00	-10.9%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,038,136.55	2,285,330.86	3,323,467.41	997,716.00	1,539,055.00	2,536,771.00	-23.7%
Certificated Pupil Support Salaries		1200	37,488.26	392,497.43	429,985.69	38,394.00	192,533.00	230,927.00	-46.3%
Certificated Supervisors' and Administrators' Salaries		1300	943,718.99	641,561.72	1,585,280.71	1,048,911.00	623,925.00	1,672,836.00	5.5%
Other Certificated Salaries		1900	17,386.39	742,684.03	760,070.42	94,360.00	563,608.00	657,968.00	-13.4%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>2,036,740.19</b>	<b>4,062,074.04</b>	<b>6,098,814.23</b>	<b>2,179,381.00</b>	<b>2,919,121.00</b>	<b>5,098,502.00</b>	<b>-16.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	92,843.31	1,158,176.38	1,251,019.69	88,686.00	497,968.00	586,654.00	-53.1%
Classified Support Salaries		2200	221,510.82	569,592.77	791,103.59	267,980.00	437,899.00	705,879.00	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	1,167,331.73	2,19,049.20	1,386,380.93	1,243,400.00	171,091.00	1,414,491.00	2.0%
Clerical, Technical and Office Salaries		2400	1,535,799.75	547,483.79	2,083,283.54	1,677,267.00	538,715.00	2,215,982.00	6.4%
Other Classified Salaries		2900	266,822.55	811,375.06	1,078,197.61	239,184.00	640,809.00	879,993.00	-18.4%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>3,284,308.16</b>	<b>3,305,677.20</b>	<b>6,589,985.36</b>	<b>3,516,517.00</b>	<b>2,286,482.00</b>	<b>5,802,999.00</b>	<b>-11.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	159,812.05	299,861.11	459,673.16	172,598.00	221,837.00	394,435.00	-14.2%
PERS		3201-3202	356,169.00	375,044.43	731,213.43	445,396.00	258,531.00	703,927.00	-3.7%
OASDI/Medicare/Alternative		3301-3302	74,163.13	109,121.67	183,284.80	83,811.00	74,470.00	158,281.00	-13.6%
Health and Welfare Benefits		3401-3402	722,361.60	989,993.27	1,712,354.87	819,395.00	789,357.00	1,608,752.00	-6.1%
Unemployment Insurance		3501-3502	5,699.72	3,414.86	9,114.58	8,811.00	2,788.00	11,599.00	27.3%
Workers' Compensation		3601-3602	164,179.99	228,483.66	392,663.65	225,384.00	199,599.00	424,983.00	8.2%
OPEB, Allocated		3701-3702	205,209.86	447,505.69	652,715.55	208,415.00	471,087.00	679,502.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	915.52	210.29	1,125.81	0.00	0.00	0.00	-100.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>1,688,510.87</b>	<b>2,453,634.98</b>	<b>4,142,145.85</b>	<b>1,963,810.00</b>	<b>2,017,669.00</b>	<b>3,981,479.00</b>	<b>-3.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	36,585.62	36,585.62	0.00	46,830.00	46,830.00	28.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	200.00	0.00	200.00	New
Materials and Supplies		4300	399,611.79	248,681.04	648,292.83	410,207.00	163,751.00	573,958.00	-11.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	70,746.97	119,887.51	190,634.48	44,000.00	55,775.00	99,775.00	-47.7%
Food		4700	43,593.15	0.00	43,593.15	65,000.00	0.00	65,000.00	49.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			513,951.91	405,154.17	919,106.08	519,407.00	266,356.00	785,763.00	-14.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	719,594.00	719,594.00	0.00	773,212.00	773,212.00	7.5%
Travel and Conferences		5200	146,526.47	288,996.38	435,522.85	156,510.00	277,113.00	433,623.00	-0.4%
Dues and Memberships		5300	47,392.38	4,959.50	52,351.88	51,065.00	3,950.00	55,015.00	5.1%
Insurance		5400 - 5450	36,132.75	3,957.02	40,089.77	46,564.00	2,363.00	48,927.00	22.0%
Operations and Housekeeping Services		5500	246,346.06	79,595.09	325,941.15	219,500.00	100,500.00	320,000.00	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	170,586.03	151,939.75	322,525.78	147,930.00	119,076.00	267,006.00	-17.2%
Transfers of Direct Costs		5710	(26,246.56)	26,239.82	(6.74)	(20,327.00)	20,327.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(2,265.40)	(25.90)	(2,291.30)	(2,626.00)	0.00	(2,626.00)	14.6%
Professional/Consulting Services and Operating Expenditures		5800	1,435,814.53	396,864.17	1,832,678.70	1,309,462.00	622,449.00	1,931,911.00	5.4%
Communications		5900	88,493.98	30,929.53	119,423.51	99,766.00	19,169.00	118,935.00	-0.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,142,780.24	1,703,049.36	3,845,829.60	2,007,844.00	1,938,159.00	3,946,003.00	2.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	23,495.00	23,495.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	138,766.09	138,766.09	0.00	55,497.00	55,497.00	-60.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,539.02	22,205.32	47,744.34	137,600.00	60,000.00	197,600.00	313.9%
Equipment Replacement		6500	119,096.16	0.00	119,096.16	70,000.00	0.00	70,000.00	-41.2%
<b>TOTAL CAPITAL OUTLAY</b>			144,635.18	184,466.41	329,101.59	207,600.00	115,497.00	323,097.00	-1.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	252,086.26	252,086.26	0.00	178,288.00	178,288.00	-29.3%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers									

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals		2014-15 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
All Other Transfers Out to All Others		7299	0.00	3,090.00	3,090.00	3,461,660.00	0.00	3,461,660.00	111927.8%
Debt Service		7438	0.00	21,000.00	21,000.00	0.00	0.00	0.00	-100.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	21,000.00	21,000.00	New
Other Debt Service - Principal			0.00	276,176.26	276,176.26	3,461,660.00	199,288.00	3,660,948.00	1225.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(901,769.86)	901,769.86	0.00	(638,874.00)	638,874.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(97,423.88)	0.00	(97,423.88)	(104,102.00)	0.00	(104,102.00)	6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(999,193.74)	901,769.86	(97,423.88)	(742,976.00)	638,874.00	(104,102.00)	6.9%
TOTAL, EXPENDITURES			8,811,732.81	13,292,002.28	22,103,735.09	13,113,243.00	10,381,446.00	23,494,689.00	6.3%

Description	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	14,326.15	0.00	14,326.15	41,000.00	0.00	41,000.00	186.2%
(a) TOTAL INTERFUND TRANSFERS IN	14,326.15	0.00	14,326.15	41,000.00	0.00	41,000.00	186.2%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	257,295.94	0.00	257,295.94	348,579.00	0.00	348,579.00	35.5%
To: Special Reserve Fund	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT	257,295.94	60,000.00	317,295.94	348,579.00	60,000.00	408,579.00	28.8%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Dept of Education SACS Financial Reporting Software - 2014.2.0 File: fund-a (Rev 06/17/2014)							

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(808,479.93)	808,479.93	0.00	(799,216.00)	799,216.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(808,479.93)	808,479.93	0.00	(799,216.00)	799,216.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			(1,051,449.72)	748,479.93	(302,969.79)	(1,106,795.00)	739,216.00	(367,579.00)	21.3%
(a - b + c - d + e)									

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

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	7,706,387.15	457,565.00	8,163,952.15	9,463,183.00	475,524.00	9,938,707.00	0.0%
2) Federal Revenue		8100-8299	0.00	2,892,894.57	2,892,894.57	0.00	2,631,951.00	2,631,951.00	0.0%
3) Other State Revenue		8300-8599	78,920.39	2,295,305.31	2,374,225.70	41,588.00	2,010,748.00	2,052,336.00	0.0%
4) Other Local Revenue		8600-8799	2,748,170.73	7,082,159.65	9,830,330.38	2,078,245.00	4,022,547.00	6,100,792.00	0.0%
5) TOTAL REVENUES			10,533,478.27	12,727,924.53	23,261,402.80	11,583,016.00	9,140,770.00	20,723,786.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,782,606.23	5,465,951.44	7,248,557.67	1,928,383.00	3,911,951.00	5,840,334.00	-19.4%
2) Instruction - Related Services	2000-2999		2,182,099.90	3,033,309.35	5,215,409.25	2,587,178.00	2,683,314.00	5,270,492.00	1.1%
3) Pupil Services	3000-3999		174,066.32	2,624,798.90	2,798,865.22	219,082.00	1,962,392.00	2,181,474.00	-22.1%
4) Ancillary Services	4000-4999		608,515.86	227.91	608,743.77	594,718.00	0.00	594,718.00	-2.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		165,960.25	0.00	165,960.25	167,545.00	0.00	167,545.00	1.0%
7) General Administration	7000-7999		2,931,562.86	925,216.31	3,856,779.17	3,216,367.00	638,874.00	3,855,241.00	0.0%
8) Plant Services	8000-8999		966,921.39	966,322.11	1,933,243.50	938,310.00	985,627.00	1,923,937.00	-0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	276,176.26	276,176.26	3,461,660.00	199,288.00	3,660,948.00	1225.6%
10) TOTAL EXPENDITURES			8,811,732.81	13,292,002.28	22,103,735.09	13,113,243.00	10,381,446.00	23,494,689.00	6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			1,721,745.46	(564,077.75)	1,157,667.71	(1,530,227.00)	(1,240,676.00)	(2,770,903.00)	-339.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929							
a) Transfers In			14,326.15	0.00	14,326.15	41,000.00	0.00	41,000.00	0.0%
b) Transfers Out		7600-7629	257,295.94	60,000.00	317,295.94	348,579.00	60,000.00	408,579.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	(808,479.93)	808,479.93	0.00	(799,216.00)	799,216.00	0.00	0.0%
3) Contributions			(1,051,449.72)	748,479.93	(302,969.79)	(1,106,795.00)	739,216.00	(367,579.00)	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES									

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			670,295.74	184,402.18	854,697.92	(2,637,022.00)	(501,460.00)	(3,138,482.00)	-467.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	5,091,187.83	3,103,999.48	8,195,187.31	5,761,483.57	3,288,401.66	9,049,885.23	10.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			5,091,187.83	3,103,999.48	8,195,187.31	5,761,483.57	3,288,401.66	9,049,885.23	10.4%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			5,091,187.83	3,103,999.48	8,195,187.31	5,761,483.57	3,288,401.66	9,049,885.23	10.4%
e) Adjusted Beginning Balance (F1c + F1d)			5,761,483.57	3,288,401.66	9,049,885.23	3,124,461.57	2,786,941.66	5,911,403.23	-34.7%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	25,650.00	0.00	25,650.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	81,079.24	40.00	81,119.24	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	3,288,362.25	3,288,362.25	0.00	2,786,942.25	2,786,942.25	-15.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	3,627,835.53	0.00	3,627,835.53	1,137,132.53	0.00	1,137,132.53	-68.7%
Other Assignments (by Resource/Object)									
13/14 Excess Property Tax	0000	9780	3,530,067.00		3,530,067.00				
Lottery Carryover	1100	9780	97,768.53		97,768.53			1,035,020.00	
14/15 Excess Property Taxes	0000	9780				1,035,020.00			
13/14 Lottery carry-over	1100	9780				102,112.53		102,112.53	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,121,052.00	0.00	1,121,052.00	1,195,164.00	0.00	1,195,164.00	6.6%
Unassigned/Unappropriated Amount		9790	905,866.80	(0.59)	905,866.21	792,165.04	(0.59)	792,164.45	-12.6%



Resource	Description	2013-14		2014-15	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	743,202.56	332,953.56		
5810	Other Restricted Federal	20,099.07	20,099.07		
6230	California Clean Energy Jobs Act	55,497.00	0.00		
6300	Lottery: Instructional Materials	19,850.66	19,850.66		
6500	Special Education	655,751.41	658,428.41		
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	113,865.59	113,865.59		
6512	Special Ed: Mental Health Services	13,252.99	13,252.99		
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1.	14,232.00	14,232.00		
7405	Common Core State Standards Implementation	70,273.00	70,273.00		
7810	Other Restricted State	519.00	519.00		
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	0.00	12,800.00		
9010	Other Restricted Local	1,581,818.97	1,530,667.97		
<b>Total, Restricted Balance</b>		<b>3,288,362.25</b>	<b>2,786,942.25</b>		

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Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps	28.04	28.65	28.65	25.00	25.00	25.00
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	192.75	191.80	191.80	193.00	193.00	193.00
<b>e. Total, County Program ADA (Sum of Lines B1a through B1d)</b>	220.79	220.45	220.45	218.00	218.00	218.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	115.86	113.52	113.52	50.00	50.00	50.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)</b>	115.86	113.52	113.52	50.00	50.00	50.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</b>	336.65	333.97	333.97	268.00	268.00	268.00
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. County Operations Grant ADA</b>	33,162.37	32,951.07	32,951.07	34,475.00	34,475.00	34,475.00
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,844,354.00		4,844,354.00			4,844,354.00
Work in Progress			0.00	5,460.82		5,460.82
Total capital assets not being depreciated	4,844,354.00	0.00	4,844,354.00	5,460.82	0.00	4,849,814.82
Capital assets being depreciated:						
Land Improvements	192,964.00		192,964.00	138,822.00		331,786.00
Buildings	46,419,066.03	7,733.77	46,426,799.80		617,824.00	45,808,975.80
Equipment	1,740,789.00		1,740,789.00	190,335.50	98,428.00	1,832,696.50
Total capital assets being depreciated	48,352,819.03	7,733.77	48,360,552.80	329,157.50	716,252.00	47,973,458.30
Accumulated Depreciation for:						
Land Improvements	(57,889.00)		(57,889.00)	(9,648.00)		(67,537.00)
Buildings	(14,241,062.00)		(14,241,062.00)	(1,368,743.00)	(601,621.00)	(15,008,184.00)
Equipment	(1,411,947.00)		(1,411,947.00)	(113,740.00)	(74,427.00)	(1,451,260.00)
Total accumulated depreciation	(15,710,898.00)	0.00	(15,710,898.00)	(1,492,131.00)	(676,048.00)	(16,526,981.00)
Total capital assets being depreciated, net	32,641,921.03	7,733.77	32,649,654.80	(1,162,973.50)	40,204.00	31,446,477.30
Governmental activity capital assets, net	37,486,275.03	7,733.77	37,494,008.80	(1,157,512.68)	40,204.00	36,296,292.12
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable	168,000.00		168,000.00		21,000.00	147,000.00	21,000.00
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	13,273,404.90		13,273,404.90		3,199,427.90	10,073,977.00	627,862.00
Compensated Absences Payable	258,462.00		258,462.00	15,217.00		273,679.00	
Governmental activities long-term liabilities	13,699,866.90	0.00	13,699,866.90	15,217.00	3,220,427.90	10,494,656.00	648,862.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2012-13 Actual			2013-14 Actual		
(2012-13 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	18,248,850.17		18,248,850.17			18,121,806.57
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)			0.00			0.00
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	18,248,850.17	0.00	18,248,850.17			18,121,806.57
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	258.20		258.20			220.45
5. Other ADA (Preload/Line B4, PY column)	32,335.22		32,335.22			32,424.70
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	Adjustments to 2012-13			Adjustments to 2013-14		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ((Lines A1 divided by A3] times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	2013-14 Annual Report			2014-15 Annual Estimate		
<b>CURRENT YEAR PROGRAM ADA</b> (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1e)	220.45		220.45	218.00		218.00
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	220.45	0.00	220.45	218.00	0.00	218.00
	2013-14 P2 Report			2014-15 P2 Estimate		
<b>CURRENT YEAR OTHER ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			32,424.70			32,305.58
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2013-14 Actual			2014-15 Budget		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	136,602.81		136,602.81	134,865.00		134,865.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,932,763.71		16,932,763.71	17,205,360.00		17,205,360.00
5. Unsecured Roll Taxes (Object 8042)	415,188.07		415,188.07	437,267.00		437,267.00
6. Prior Years' Taxes (Object 8043)	(20,129.94)		(20,129.94)	(41,731.00)		(41,731.00)
7. Supplemental Taxes (Object 8044)	195,332.67		195,332.67	226,674.00		226,674.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	2,099.13		2,099.13	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	630,891.84		630,891.84	187,565.00		187,565.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	18,292,748.29	0.00	18,292,748.29	18,150,000.00	0.00	18,150,000.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	18,292,748.29	0.00	18,292,748.29	18,150,000.00	0.00	18,150,000.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			182,198.96			162,987.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			182,198.96			162,987.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	862,587.00		862,587.00	853,291.00		853,291.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	600.00		600.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	862,587.00	0.00	862,587.00	853,891.00	0.00	853,891.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	23,261,402.80		23,261,402.80	20,723,786.00		20,723,786.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	14,306.11		14,306.11	5,000.00		5,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			18,248,850.17			18,121,806.57
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.8538			0.9889
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			16,378,608.73			17,879,437.01
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			0.00			0.00
6. Inflation Adjustment			1.0512			0.9977
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			1.0028			0.9963
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			0.00			0.00
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			16,378,608.73			17,879,437.01
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			18,292,748.29			18,150,000.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			0.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			11,257.24			4,380.08
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			18,304,005.53			18,154,380.08
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			0.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			18,304,005.53			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			182,198.96			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			18,121,806.57			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>15. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D14d minus D9; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			1,743,197.84			
<b>16. Apply to Program and Other Services</b> a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	1,743,197.84		1,743,197.84			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			18,121,806.57			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			0.00			
<b>SUMMARY</b>						
	<b>2013-14 Actual</b>			<b>2014-15 Budget</b>		
<b>17. Adjusted Appropriations Limit</b> (Lines D16c plus D16d)			18,121,806.57			17,879,437.01
<b>18. Appropriations Subject to the Limit</b> (Line D14d)			18,121,806.57			

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

Melissa Abbey  
Gann Contact Person

805-782-7212  
Contact Phone Number

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 1,377,353.13
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 14,800,876.76

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.31%

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

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

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

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

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

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
 Retain supporting documentation.

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,614,261.98
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	439,428.63
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	39,492.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	155,019.39
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,248,202.00
9. Carry-Forward Adjustment (Part IV, Line F)	420,790.49
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,668,992.49

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,235,834.87
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,209,188.77
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,079,271.22
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	589,425.23
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	165,960.25
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	677,568.14
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	731,472.37
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	394,642.07
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,510,065.33
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	34,421.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,238,625.86
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	19,866,475.11

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

11.32%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B18)

13.43%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,248,202.00</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>210,888.84</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.26%) times Part III, Line B18); zero if negative	<u>420,790.49</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.26%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.6%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>420,790.49</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>420,790.49</u>

Approved indirect cost rate: 10.26%  
 Highest rate used in any program: 8.60%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	857,526.55	73,747.45	8.60%
01	3025	38,726.16	3,330.84	8.60%
01	3185	10,266.19	882.93	8.60%
01	3310	47,852.00	4,115.00	8.60%
01	3315	33,073.54	2,844.32	8.60%
01	3320	32,865.19	2,826.41	8.60%
01	3385	57,230.00	4,922.00	8.60%
01	3395	13,872.00	1,192.99	8.60%
01	4035	14,916.14	1,283.00	8.60%
01	4203	25,908.73	519.01	2.00%
01	5630	61,581.01	5,295.99	8.60%
01	5640	1,065,106.72	91,599.83	8.60%
01	5810	217,723.99	18,725.01	8.60%
01	6500	6,851,566.50	579,160.02	8.45%
01	6510	446,879.15	38,431.85	8.60%
01	6515	12,458.00	1,071.00	8.60%
01	6520	126,164.57	10,850.15	8.60%
01	6680	40,187.11	3,456.89	8.60%
01	6690	22,321.77	1,920.23	8.60%
01	7090	8,840.16	265.84	3.01%
01	7135	36,564.36	3,144.64	8.60%
01	7366	112,050.80	9,635.20	8.60%
01	7405	11,258.45	968.55	8.60%
01	9010	700,506.17	41,580.71	5.94%
12	5025	36,995.00	2,960.00	8.00%
12	5320	36,389.18	2,911.00	8.00%
12	6052	2,286.30	183.00	8.00%
12	6105	801,311.42	63,468.00	7.92%
12	9010	344,762.72	27,901.88	8.09%



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	73,425.22		19,699.46	93,124.68
2. State Lottery Revenue	8560	50,689.87		14,106.47	64,796.34
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		124,115.09	0.00	33,805.93	157,921.02
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	25,504.27		13,955.27	39,459.54
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	842.29			842.29
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		26,346.56	0.00	13,955.27	40,301.83
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	97,768.53	0.00	19,850.66	117,619.19
<b>D. COMMENTS:</b>					

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

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

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Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	22,421,031.03
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,334,645.75
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	329,101.59
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	3,090.00
5. Interfund Transfers Out	All	9300	7600-7629	317,295.94
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	141,678.33
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	6,354,457.60
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,166,623.46
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				11,919,761.82
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				11,919,761.82

<b>Section II - Expenditures Per ADA</b>		<b>2013-14 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B3 and C4)		333.97
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		333.97
D. Expenditures per ADA (Line I.G divided by Line II.C)		35,691.12
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	12,326,405.18	33,078.59
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	12,326,405.18	33,078.59
B. Required effort (Line A.2 times 90%)	11,093,764.66	29,770.73
C. Current year expenditures (Line I.G and Line II.D)	11,919,761.82	35,691.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>							
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	471,068.19	1,275.09	930.73	0.00	1,027,669.65	0.00	0.00
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	11.00	11.00	11.00		3.00		
3550 Community Day Schools							
3600 Juvenile Courts	2.00	2.00	2.00		1.00		
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education					1.00		
5000-5999 Special Education (allocated to 5001)	24.10	24.10	24.10		3.75		
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	37.10	37.10	37.10	0.00	8.75	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	
3100	Alternative Schools	62,048.82	0.00	62,048.82	8,703.37	70,752.19	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3500	County Community Schools	2,968,185.51	492,667.71	3,460,853.22	485,441.70	3,946,294.92	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	362,941.22	142,961.38	505,902.60	70,961.18	576,863.78	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	673,743.91	117,447.96	791,191.87	110,977.70	902,169.57	
5000-5999	Special Education	10,006,157.35	747,866.60	10,754,023.95	1,508,429.09	12,262,453.04	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	6,204.79	0.00	6,204.79	870.32	7,075.11	
7150	Nonagency - Other	134,570.54	0.00	134,570.54	18,875.74	153,446.28	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
8600	County Services to Districts	2,992,106.64	0.00	2,992,106.64	419,692.27	3,411,798.91	
<b>Other Costs</b>							
----	Food Services					91,934.01	
----	Enterprise					165,960.25	
----	Facilities Acquisition & Construction					162,496.96	
----	Other Outgo					593,472.20	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	173,737.69	173,737.69	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(97,423.88)	(97,423.88)	
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	17,205,958.78	1,500,943.65	18,706,902.43	2,700,265.18	22,421,031.03	

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3500)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	501.45	48,472.00	0.00	13,075.37	0.00	0.00	0.00			0.00	0.00	62,048.82
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	1,814,552.14	230,503.00	190.37	640,219.68	155,221.03	0.00	0.00			127,499.29	0.00	2,968,185.51
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	277,189.48	0.00	0.00	47,504.18	38,247.56	0.00	0.00			0.00	0.00	362,941.22
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	608,743.77			0.00	0.00	0.00
5000-5999	Special Education	5,156,314.60	1,100,468.12	2,827.00	833,088.18	2,363,362.82	0.00	0.00			65,000.14	0.00	673,743.91
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			515,875.63	34,221.00	10,006,157.35
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	6,204.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,204.79
7150	Nonagency - Other	0.00	134,570.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134,570.54
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		1,290,930.04	394,081.97	0.00	150,099.80	0.00			1,156,514.00	280.83	200.00	2,992,106.64
<b>Total Direct Charged Costs</b>		7,248,557.67	2,804,943.70	397,099.34	1,540,092.20	2,706,931.21	0.00	608,743.77	0.00	1,156,514.00	708,655.89	34,421.00	17,205,958.78

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	140,323.83	352,343.88	0.00	492,667.71
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	25,513.42	117,447.96	0.00	142,961.38
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	117,447.96	0.00	117,447.96
5000-5999	Special Education (allocated to 5001)	307,436.75	440,429.85	0.00	747,866.60
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		473,274.00	1,027,669.65	0.00	1,500,943.65



<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	635,910.13
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	39,492.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,614,261.98
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	508,024.94
5	Total Central Administration Costs in County School Service and Charter Schools Funds	2,797,689.05
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	17,205,958.78
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,500,943.65
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	18,706,902.43
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,238,625.86
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,238,625.86
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		19,945,528.29
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		14.03%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	91,934.01				91,934.01
Enterprise (Objects 1000-5999, 6400, and 6500)		165,960.25			165,960.25
Facilities Acquisition & Construction (Objects 1000-6500)			162,496.96		162,496.96
Other Outgo (Objects 1000-7999)				593,472.20	593,472.20
<b>Total Other Costs</b>	<b>91,934.01</b>	<b>165,960.25</b>	<b>162,496.96</b>	<b>593,472.20</b>	<b>1,013,863.42</b>

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



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
<b>01 COUNTY SCHOOL SERVICE FUND</b>								
Expenditure Detail	0.00	(2,291.30)	0.00	(97,423.88)				
Other Sources/Uses Detail					14,326.15	317,295.94		
Fund Reconciliation							269,566.24	0.00
<b>09 CHARTER SCHOOLS SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>10 SPECIAL EDUCATION PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>11 ADULT EDUCATION FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>12 CHILD DEVELOPMENT FUND</b>								
Expenditure Detail	2,291.30	0.00	97,423.88	0.00				
Other Sources/Uses Detail					257,295.94	0.00		
Fund Reconciliation							0.00	269,566.24
<b>13 CAFETERIA SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>14 DEFERRED MAINTENANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>15 PUPIL TRANSPORTATION EQUIPMENT FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>16 FOREST RESERVE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,461.88		
Fund Reconciliation							0.00	0.00
<b>17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	5,563.85		
Fund Reconciliation							0.00	0.00
<b>18 SCHOOL BUS EMISSIONS REDUCTION FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>19 FOUNDATION SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
<b>20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	5,690.25		
Fund Reconciliation							0.00	0.00
<b>21 BUILDING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>25 CAPITAL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>35 COUNTY SCHOOL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	1,610.17		
Fund Reconciliation							0.00	0.00
<b>53 TAX OVERRIDE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>56 DEBT SERVICE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>57 FOUNDATION PERMANENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
<b>61 CAFETERIA ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>2,291.30</b>	<b>(2,291.30)</b>	<b>97,423.88</b>	<b>(97,423.88)</b>	<b>331,622.09</b>	<b>331,622.09</b>	<b>269,566.24</b>	<b>269,566.24</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,192,300.00	6,470,840.00	4.5%
3) Other State Revenue		8300-8599	6,926,757.80	8,860,062.00	27.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,119,057.80	15,330,902.00	16.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,320,868.14	15,330,902.00	15.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,320,868.14	15,330,902.00	15.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(201,810.34)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(201,810.34)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	299,925.66	98,115.32	-67.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,925.66	98,115.32	-67.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			299,925.66	98,115.32	-67.3%
2) Ending Balance, June 30 (E + F1e)			98,115.32	98,115.32	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			98,115.32	98,115.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,595,920.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	992,936.00		
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			2,588,856.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,490,741.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,490,741.18		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			98,115.32		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	6,192,300.00	6,470,840.00	4.5%
<b>TOTAL, FEDERAL REVENUE</b>			6,192,300.00	6,470,840.00	4.5%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	4,991,448.00	7,295,415.00	46.2%
Prior Years	6500	8319	43,033.50	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	1,892,276.30	1,564,647.00	-17.3%
<b>TOTAL, OTHER STATE REVENUE</b>			6,926,757.80	8,860,062.00	27.9%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			13,119,057.80	15,330,902.00	16.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	8,032,610.30	7,988,417.00	-0.6%
To County Offices		7212	51,966.00	47,070.00	-9.4%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,091,854.27	7,295,415.00	43.3%
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	144,437.57	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>13,320,868.14</b>	<b>15,330,902.00</b>	<b>15.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,320,868.14</b>	<b>15,330,902.00</b>	<b>15.1%</b>



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,192,300.00	6,470,840.00	4.5%
3) Other State Revenue		8300-8599	6,926,757.80	8,860,062.00	27.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,119,057.80	15,330,902.00	16.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,320,868.14	15,330,902.00	15.1%
10) TOTAL, EXPENDITURES			13,320,868.14	15,330,902.00	15.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(201,810.34)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(201,810.34)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	299,925.66	98,115.32	-67.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,925.66	98,115.32	-67.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			299,925.66	98,115.32	-67.3%
2) Ending Balance, June 30 (E + F1e)			98,115.32	98,115.32	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			98,115.32	98,115.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
6500	Special Education	98,115.32	98,115.32
Total, Restricted Balance		98,115.32	98,115.32

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,042.33	55,168.00	-15.2%
3) Other State Revenue		8300-8599	607,182.65	643,313.00	6.0%
4) Other Local Revenue		8600-8799	360,130.46	369,278.00	2.5%
5) TOTAL, REVENUES			1,032,355.44	1,067,759.00	3.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	466,707.21	439,632.00	-5.8%
2) Classified Salaries		2000-2999	344,622.80	360,803.00	4.7%
3) Employee Benefits		3000-3999	339,985.56	411,015.00	20.9%
4) Books and Supplies		4000-4999	53,130.76	60,565.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	34,179.53	40,221.00	17.7%
6) Capital Outlay		6000-6999	771.84	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	97,423.88	104,102.00	6.9%
9) TOTAL, EXPENDITURES			1,336,821.58	1,416,338.00	5.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(304,466.14)	(348,579.00)	14.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	257,295.94	348,579.00	35.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			257,295.94	348,579.00	35.5%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(47,170.20)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,165.38	19,995.18	-70.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,165.38	19,995.18	-70.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,165.38	19,995.18	-70.2%
2) Ending Balance, June 30 (E + F1e)			19,995.18	19,995.18	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			6,645.72	6,645.72	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	13,349.46	13,349.46	0.0%
Unrestricted Fund 12 Child Development Pr	0000	9780	13,349.46		
Unrestricted Fund 12 Child Development Pr	0000	9780		13,349.46	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	309,362.32		
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			309,362.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	19,800.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	269,566.24		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			289,367.14		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,995.18		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	25,087.33	55,168.00	119.9%
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	39,955.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>65,042.33</b>	<b>55,168.00</b>	<b>-15.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	6,819.11	5,804.00	-14.9%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	598,722.00	635,009.00	6.1%
All Other State Revenue	All Other	8590	1,641.54	2,500.00	52.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>607,182.65</b>	<b>643,313.00</b>	<b>6.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	(177.33)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	312,163.00	364,278.00	16.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	48,144.79	5,000.00	-89.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>360,130.46</b>	<b>369,278.00</b>	<b>2.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,032,355.44</b>	<b>1,067,759.00</b>	<b>3.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	353,957.55	334,901.00	-5.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	112,749.66	104,731.00	-7.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>466,707.21</b>	<b>439,632.00</b>	<b>-5.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	222,849.26	238,809.00	7.2%
Classified Support Salaries		2200	65,122.16	69,748.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	915.26	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	55,736.12	52,246.00	-6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>344,622.80</b>	<b>360,803.00</b>	<b>4.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	32,024.94	36,106.00	12.7%
PERS		3201-3202	41,065.45	43,056.00	4.8%
OASDI/Medicare/Alternative		3301-3302	11,545.08	11,506.00	-0.3%
Health and Welfare Benefits		3401-3402	178,632.08	226,084.00	26.6%
Unemployment Insurance		3501-3502	363.10	395.00	8.8%
Workers' Compensation		3601-3602	23,840.86	32,040.00	34.4%
OPEB, Allocated		3701-3702	52,425.92	61,828.00	17.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	88.13	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>339,985.56</b>	<b>411,015.00</b>	<b>20.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,607.75	27,565.00	-6.9%
Noncapitalized Equipment		4400	633.18	0.00	-100.0%
Food		4700	22,889.83	33,000.00	44.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>53,130.76</b>	<b>60,565.00</b>	<b>14.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,847.89	8,200.00	4.5%
Dues and Memberships		5300	75.00	100.00	33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,753.78	15,800.00	14.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,484.87	4,200.00	182.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,291.30	2,626.00	14.6%
Professional/Consulting Services and Operating Expenditures		5800	4,538.51	6,600.00	45.4%
Communications		5900	4,188.18	2,695.00	-35.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>34,179.53</b>	<b>40,221.00</b>	<b>17.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	771.84	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>771.84</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	97,423.88	104,102.00	6.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>97,423.88</b>	<b>104,102.00</b>	<b>6.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,336,821.58</b>	<b>1,416,338.00</b>	<b>5.9%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	257,295.94	348,579.00	35.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>257,295.94</b>	<b>348,579.00</b>	<b>35.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>257,295.94</b>	<b>348,579.00</b>	<b>35.5%</b>



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,042.33	55,168.00	-15.2%
3) Other State Revenue		8300-8599	607,182.65	643,313.00	6.0%
4) Other Local Revenue		8600-8799	360,130.46	369,278.00	2.5%
5) TOTAL, REVENUES			1,032,355.44	1,067,759.00	3.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		22,889.83	33,000.00	44.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,096,104.66	1,153,932.00	5.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		97,423.88	104,102.00	6.9%
8) Plant Services	8000-8999		120,403.21	125,304.00	4.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,336,821.58	1,416,338.00	5.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(304,466.14)	(348,579.00)	14.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	257,295.94	348,579.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			257,295.94	348,579.00	0.0%



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(47,170.20)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,165.38	19,995.18	-70.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,165.38	19,995.18	-70.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,165.38	19,995.18	-70.2%
2) Ending Balance, June 30 (E + F1e)			19,995.18	19,995.18	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			6,645.72	6,645.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,349.46	13,349.46	0.0%
Unrestricted Fund 12 Child Development Prc	0000	9780	13,349.46		
Unrestricted Fund 12 Child Development Prc	0000	9780		13,349.46	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
6105	Child Development: California State Preschool Program	0.35	0.35
9010	Other Restricted Local	6,645.37	6,645.37
<b>Total, Restricted Balance</b>		<b>6,645.72</b>	<b>6,645.72</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.77	0.00	-100.0%
5) TOTAL, REVENUES			5.77	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,745.14	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,745.14	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,739.37)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,739.37)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,742.68	3.31	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,742.68	3.31	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,742.68	3.31	-99.9%
2) Ending Balance, June 30 (E + F1e)			3.31	3.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3.31	3.31	0.0%
Deferred Maintenance Projects	0000	9780	3.31		
Deferred Maintenance Projects	0000	9780		3.31	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3.31		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5.77	0.00	-100.0%
<b>TOTAL, REVENUES</b>			5.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,745.14	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			4,745.14	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,745.14	0.00	-100.0%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.77	0.00	-100.0%
5) TOTAL, REVENUES			5.77	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,745.14	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,745.14	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,739.37)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,739.37)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,742.68	3.31	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,742.68	3.31	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,742.68	3.31	-99.9%
2) Ending Balance, June 30 (E + F1e)			3.31	3.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3.31	3.31	0.0%
Deferred Maintenance Projects	0000	9780	3.31		
Deferred Maintenance Projects	0000	9780		3.31	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
		<u>0.00</u>	<u>0.00</u>

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

Unaudited Actuals

40 10405 0000000  
 Form 17

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,346.00	1,200.00	-10.8%
5) TOTAL, REVENUES			1,346.00	1,200.00	-10.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,346.00	1,200.00	-10.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,563.85	33,400.00	500.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,563.85)	(33,400.00)	500.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			(4,217.85)	(32,200.00)	663.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	546,688.44	542,470.59	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			546,688.44	542,470.59	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			546,688.44	542,470.59	-0.8%
2) Ending Balance, June 30 (E + F1e)			542,470.59	510,270.59	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	510,270.59	New
Health and Welfare Cap	0000	9760		510,270.59	
d) Assigned					
Other Assignments		9780	542,470.59	0.00	-100.0%
Health and Welfare Cap	0000	9780	542,470.59		
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	542,470.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			542,470.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			542,470.59		



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,346.00	1,200.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,346.00</b>	<b>1,200.00</b>	<b>-10.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,346.00</b>	<b>1,200.00</b>	<b>-10.8%</b>

Unaudited Actuals

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

40 10405 0000000  
 Form 17

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,563.85	33,400.00	500.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>5,563.85</b>	<b>33,400.00</b>	<b>500.3%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>(5,563.85)</b>	<b>(33,400.00)</b>	<b>500.3%</b>



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,346.00	1,200.00	-10.8%
5) TOTAL, REVENUES			1,346.00	1,200.00	-10.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,346.00	1,200.00	-10.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,563.85	33,400.00	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			(5,563.85)	(33,400.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,217.85)	(32,200.00)	663.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	546,688.44	542,470.59	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			546,688.44	542,470.59	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			546,688.44	542,470.59	-0.8%
2) Ending Balance, June 30 (E + F1e)			542,470.59	510,270.59	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	510,270.59	New
Health and Welfare Cap	0000	9760		510,270.59	
d) Assigned					
Other Assignments (by Resource/Object)		9780	542,470.59	0.00	-100.0%
Health and Welfare Cap	0000	9780	542,470.59		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,690.25	5,000.00	-12.1%
5) TOTAL, REVENUES			5,690.25	5,000.00	-12.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,690.25	5,000.00	-12.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,690.25	5,000.00	-12.1%
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			(5,690.25)	(5,000.00)	-12.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86	0.0%
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	2,323,631.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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 Health 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%



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

Unaudited Actuals

Expenditures by Object

40 10405 000000  
 Form 20

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,311,156.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,323,631.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,323,631.86		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	5,690.25	5,000.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,690.25</b>	<b>5,000.00</b>	<b>-12.1%</b>
<b>TOTAL, REVENUES</b>			<b>5,690.25</b>	<b>5,000.00</b>	<b>-12.1%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,690.25	5,000.00	-12.1%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			5,690.25	5,000.00	-12.1%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			(5,690.25)	(5,000.00)	-12.1%



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,690.25	5,000.00	-12.1%
5) TOTAL, REVENUES			5,690.25	5,000.00	-12.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,690.25	5,000.00	-12.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,690.25	5,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,690.25)	(5,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86	0.0%
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	2,323,631.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,323,631.86	2,323,631.86	0.0%
Retiree Health Benefits	0000	9760	2,323,631.86		
Retiree Health Benefits	0000	9760		2,323,631.86	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14</u> <u>Unaudited Actuals</u>	<u>2014-15</u> <u>Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,610.17	2,000.00	24.2%
5) TOTAL, REVENUES			1,610.17	2,000.00	24.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,610.17	2,000.00	24.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	1,610.17	2,000.00	24.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,389.83	58,000.00	-0.7%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,000.00	60,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	653,989.37	713,989.37	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			653,989.37	713,989.37	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			653,989.37	713,989.37	9.2%
2) Ending Balance, June 30 (E + F1e)			713,989.37	773,989.37	8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	713,989.37	0.00	-100.0%
Capital Projects	0000	9760	713,989.37		
d) Assigned					
Other Assignments		9780	0.00	773,989.37	New
Capital Projects	0000	9780		773,989.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	713,989.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			713,989.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			713,989.37		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,610.17	2,000.00	24.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,610.17</b>	<b>2,000.00</b>	<b>24.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,610.17</b>	<b>2,000.00</b>	<b>24.2%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,610.17	2,000.00	24.2%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,610.17</b>	<b>2,000.00</b>	<b>24.2%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,389.83	58,000.00	-0.7%

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

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Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,610.17	2,000.00	24.2%
5) TOTAL, REVENUES			1,610.17	2,000.00	24.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,610.17	2,000.00	24.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	1,610.17	2,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,389.83	58,000.00	0.0%



Unaudited Actuals

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

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Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,000.00	60,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	653,989.37	713,989.37	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			653,989.37	713,989.37	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			653,989.37	713,989.37	9.2%
2) Ending Balance, June 30 (E + F1e)			713,989.37	773,989.37	8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	713,989.37	0.00	-100.0%
Capital Projects	0000	9760	713,989.37		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	773,989.37	New
Capital Projects	0000	9780		773,989.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Unaudited Actuals</b>	<b>2014-15 Budget</b>
	Total, Restricted Balance	0.00	0.00

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

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.**

Combined state and local expenditures

Local expenditures only

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

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

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

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

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

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

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

**If (b) is greater than (a).**  
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

Available for MOE reduction.  
 (line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

Enter portion used to reduce MOE requirement  
 (cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_

**If (b) is less than (a).**  
 Enter portion used to reduce MOE requirement  
 (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e) \_\_\_\_\_

Available to set aside for EIS  
 (line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

SELPA: San Luis Obispo County (AJ)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	11,744,612.65		
2. Less: Expenditures paid from federal sources	1,994,485.92		
3. Expenditures paid from state and local sources	9,750,126.73	8,775,109.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	9,750,126.73	8,775,109.29	975,017.44
4. Special education unduplicated pupil count	257	269	
5. Per capita state and local expenditures (A3/A4)	37,938.24	32,621.22	5,317.02

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

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

SELPA: San Luis Obispo County (AJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	445,684.49	1,038,989.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>445,684.49</u>	<u>1,038,989.95</u>	<u>(593,305.46)</u>
b. Per capita local expenditures (B1a/A4)	<u>1,734.18</u>	<u>3,862.42</u>	<u>(2,128.24)</u>

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

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

**After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.**

Melissa Abbey  
 Contact Name

805-782-7212  
 Telephone Number

Director of Fiscal Services  
 Title

mabbey@slococoe.org  
 E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									257
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	352,941.79	114,873.29	142,369.13	274,526.52	93,658.37	2,427,209.22	348,657.17	126,707.79	3,880,943.28
2000-2999	Classified Salaries	724,056.68	110,721.86	0.00	92,763.72	38,393.95	1,566,669.87	34,944.04	13,681.53	2,581,231.65
3000-3999	Employee Benefits	328,069.03	71,870.18	37,867.56	114,817.54	41,509.11	1,403,814.25	105,774.42	24,921.37	2,128,643.46
4000-4999	Books and Supplies	35,478.26	27,239.25	0.00	2,196.82	431.58	207,018.91	9,303.78	0.00	281,668.60
5000-5999	Services and Other Operating Expenditures	1,050,347.84	53,506.45	6,306.56	34,067.31	177.50	148,658.25	2,298.10	58,117.96	1,353,479.97
6000-6999	Capital Outlay	112,642.54	0.00	0.00	0.00	0.00	12,722.80	0.00	0.00	125,365.34
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	2,603,536.14	378,211.03	186,543.25	518,371.91	174,170.51	5,766,093.30	500,977.51	223,428.65	10,351,332.30
7310	Transfers of Indirect Costs	546,621.66	43,562.68	0.00	44,424.85	5,670.73	0.00	5,133.82	0.00	645,413.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	747,866.61	0.00	0.00	44,424.85	5,670.73	0.00	0.00	0.00	747,866.61
	<b>Total Indirect Costs and PCR Allocations</b>	1,294,488.27	43,562.68	0.00	44,424.85	5,670.73	0.00	5,133.82	0.00	1,393,280.35
	<b>TOTAL COSTS</b>	3,898,024.41	421,773.71	186,543.25	562,796.76	179,841.24	5,766,093.30	506,111.33	223,428.65	11,744,612.65
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>									
1000-1999	Certificated Salaries	86,274.86	0.00	0.00	0.00	29,805.30	371,168.69	27,341.54	37,198.05	551,788.44
2000-2999	Classified Salaries	196,165.30	0.00	0.00	209.40	19,656.02	212,495.15	7,963.39	13,681.53	450,170.79
3000-3999	Employee Benefits	80,078.84	0.00	0.00	34.00	17,056.71	191,493.04	12,442.22	10,358.98	311,463.79
4000-4999	Books and Supplies	3,661.59	21.49	0.00	0.00	51,757.74	65,425.64	1,311.18	0.00	55,440.82
5000-5999	Services and Other Operating Expenditures	511,080.03	2,660.01	0.00	0.00	177.50	65,425.64	1,311.18	33,989.00	614,643.36
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	877,260.62	2,681.50	0.00	243.40	66,695.53	892,340.26	49,058.33	95,227.56	1,983,507.20
7310	Transfers of Indirect Costs	5,307.99	0.00	0.00	0.00	5,670.73	0.00	0.00	0.00	10,978.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Indirect Costs</b>	5,307.99	0.00	0.00	0.00	5,670.73	0.00	0.00	0.00	10,978.72
	<b>TOTAL BEFORE OBJECT 8980</b>	882,568.61	2,681.50	0.00	243.40	72,366.26	892,340.26	49,058.33	95,227.56	1,994,485.92
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									1,994,485.92

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	266,666.93	114,873.29	142,369.13	274,526.52	63,853.07	2,056,040.53	321,315.63	89,509.74	3,329,154.84
2000-2999	Classified Salaries	527,891.38	110,721.86	0.00	92,554.32	18,737.93	1,354,174.72	26,980.65	0.00	2,131,060.86
3000-3999	Employee Benefits	247,990.19	71,870.18	37,867.56	114,783.54	24,452.40	1,212,321.21	93,332.20	14,562.39	1,817,179.67
4000-4999	Books and Supplies	31,816.67	27,217.76	0.00	2,196.82	431.58	155,261.17	9,303.78	0.00	226,227.78
5000-5999	Services and Other Operating Expenditures	539,267.81	50,846.44	6,306.56	34,067.31	0.00	83,232.61	986.92	24,128.96	738,836.61
6000-6999	Capital Outlay	112,642.54	0.00	0.00	0.00	0.00	12,722.80	0.00	0.00	125,365.34
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	<b>1,726,275.92</b>	<b>375,529.53</b>	<b>186,543.25</b>	<b>518,128.51</b>	<b>107,474.98</b>	<b>4,873,753.04</b>	<b>451,919.18</b>	<b>128,201.09</b>	<b>8,367,825.10</b>
7310	Transfers of Indirect Costs	541,313.67	43,562.68	0.00	44,424.85	0.00	0.00	5,133.82	0.00	634,435.02
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	747,866.61	0.00	0.00	44,424.85	0.00	0.00	5,133.82	0.00	747,866.61
	<b>Total Indirect Costs and PCR Allocations</b>	<b>1,289,180.28</b>	<b>43,562.68</b>	<b>0.00</b>	<b>44,424.85</b>	<b>0.00</b>	<b>0.00</b>	<b>5,133.82</b>	<b>0.00</b>	<b>1,382,301.63</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>3,015,455.80</b>	<b>419,092.21</b>	<b>186,543.25</b>	<b>562,553.36</b>	<b>107,474.98</b>	<b>4,873,753.04</b>	<b>457,053.00</b>	<b>128,201.09</b>	<b>9,750,126.73</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	10,330.60	0.00	0.00	41,127.73	39,557.85	37,203.84	128,220.02
2000-2999	Classified Salaries	5,719.20	0.00	0.00	0.00	0.00	17,846.69	0.00	0.00	23,565.89
3000-3999	Employee Benefits	2,140.22	0.00	2,836.77	0.00	0.00	18,984.83	9,879.39	7,796.42	41,639.63
4000-4999	Books and Supplies	0.00	0.00	0.00	1,446.36	431.58	10,235.15	0.00	0.00	12,113.09
5000-5999	Services and Other Operating Expenditures	14,268.00	770.00	58.50	115.00	0.00	1,324.36	0.00	0.00	16,535.86
6000-6999	Capital Outlay	10,915.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,915.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Direct Costs</b>	<b>33,042.42</b>	<b>770.00</b>	<b>13,227.87</b>	<b>1,561.36</b>	<b>431.58</b>	<b>89,518.76</b>	<b>49,437.24</b>	<b>45,000.26</b>	<b>232,989.49</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	<b>33,042.42</b>	<b>770.00</b>	<b>13,227.87</b>	<b>1,561.36</b>	<b>431.58</b>	<b>89,518.76</b>	<b>49,437.24</b>	<b>45,000.26</b>	<b>232,989.49</b>
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									212,695.00
<b>TOTAL COSTS</b>										
										<b>445,684.49</b>

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



2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	8,775,109.29	1,038,989.95
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____ _____ _____		
3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____ _____ _____		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	8,775,109.29	1,038,989.95
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	269.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____ _____ _____		
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	269.00	



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SELPA: San Luis Obispo County (AJ)

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

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

**SECTION 2**

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

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

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

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

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

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

SELPA: San Luis Obispo County (AJ)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	7,975,123.00		
2. Less: Expenditures paid from federal sources	1,520,659.00		
3. Expenditures paid from state and local sources	6,454,464.00	9,002,260.12	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	6,454,464.00	9,002,260.12	(2,547,796.12)
4. Special education unduplicated pupil count	170	257	
5. Per capita state and local expenditures (A3/A4)	37,967.44	35,028.25	2,939.19

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

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

SELPA: San Luis Obispo County (AJ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	357,322.00	445,684.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	357,322.00	445,684.49	(88,362.49)
b. Per capita local expenditures (B1a/A4)	2,101.89	1,734.18	367.71

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

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

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

Melissa Abbey  
 Contact Name

805-782-7212  
 Telephone Number

Director of Fiscal Services  
 Title

mabbey@slocoe.org  
 E-mail Address



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										170
1000-1999	Certificated Salaries	305,868.00	114,961.00	144,278.00	305,867.00	95,634.00	1,241,214.00	379,089.00	128,473.00	2,715,384.00
2000-2999	Classified Salaries	587,281.00	118,258.00	0.00	78,156.00	47,187.00	717,380.00	43,828.00	0.00	1,592,090.00
3000-3999	Employee Benefits	288,390.00	80,185.00	40,199.00	137,099.00	41,554.00	938,026.00	123,177.00	36,608.00	1,685,238.00
4000-4999	Books and Supplies	45,707.00	25,050.00	0.00	2,520.00	0.00	103,877.00	9,437.00	0.00	186,591.00
5000-5999	Services and Other Operating Expenditures	1,133,751.00	25,460.00	6,900.00	25,789.00	200.00	85,386.00	1,114.00	63,294.00	1,341,894.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	2,360,997.00	363,914.00	191,377.00	549,431.00	184,575.00	3,085,883.00	556,645.00	228,375.00	7,531,197.00
7310	Transfers of Indirect Costs	342,493.00	42,767.00	0.00	46,819.00	5,802.00	0.00	6,045.00	0.00	443,926.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	342,493.00	42,767.00	0.00	46,819.00	5,802.00	0.00	6,045.00	0.00	443,926.00
	<b>TOTAL COSTS</b>	<b>2,703,490.00</b>	<b>406,681.00</b>	<b>191,377.00</b>	<b>596,250.00</b>	<b>190,377.00</b>	<b>3,085,883.00</b>	<b>562,690.00</b>	<b>228,375.00</b>	<b>7,975,123.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	156,254.00	114,961.00	144,278.00	296,500.00	65,908.00	1,066,389.00	362,215.00	89,811.00	2,296,316.00
2000-2999	Classified Salaries	355,392.00	118,258.00	0.00	78,156.00	27,587.00	659,246.00	31,209.00	0.00	1,269,848.00
3000-3999	Employee Benefits	166,112.00	80,185.00	40,199.00	134,235.00	23,632.00	859,935.00	109,774.00	27,159.00	1,441,231.00
4000-4999	Books and Supplies	44,000.00	22,900.00	0.00	2,520.00	0.00	103,150.00	9,437.00	0.00	182,007.00
5000-5999	Services and Other Operating Expenditures	677,069.00	25,460.00	6,900.00	25,789.00	0.00	60,826.00	1,114.00	25,142.00	822,300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	1,398,827.00	361,764.00	191,377.00	537,200.00	117,127.00	2,759,546.00	513,749.00	142,112.00	6,021,702.00
7310	Transfers of Indirect Costs	337,131.00	42,767.00	0.00	46,819.00	0.00	0.00	6,045.00	0.00	432,762.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	337,131.00	42,767.00	0.00	46,819.00	0.00	0.00	6,045.00	0.00	432,762.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,735,958.00</b>	<b>404,531.00</b>	<b>191,377.00</b>	<b>584,019.00</b>	<b>117,127.00</b>	<b>2,759,546.00</b>	<b>519,794.00</b>	<b>142,112.00</b>	<b>6,454,464.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>6,454,464.00</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	10,440.00	0.00	0.00	0.00	38,394.00	38,662.00	87,496.00
2000-2999	Classified Salaries	6,166.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,166.00
3000-3999	Employee Benefits	2,390.00	0.00	2,915.00	0.00	0.00	0.00	10,260.00	9,449.00	25,014.00
4000-4999	Books and Supplies	0.00	0.00	0.00	2,020.00	0.00	5,650.00	0.00	0.00	7,670.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	100.00	0.00	200.00	0.00	0.00	300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	8,556.00	0.00	13,355.00	2,120.00	0.00	5,850.00	48,654.00	48,111.00	126,646.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	8,556.00	0.00	13,355.00	2,120.00	0.00	5,850.00	48,654.00	48,111.00	126,646.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
<b>TOTAL COSTS</b>										
		8,556.00	0.00	13,355.00	2,120.00	0.00	5,850.00	48,654.00	48,111.00	126,646.00
										230,676.00
										357,322.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	352,941.79	114,873.29	142,369.13	274,526.52	93,658.37	2,427,209.22	348,657.17	126,707.79	3,880,943.28
2000-2999	Classified Salaries	724,056.68	110,721.86	0.00	92,763.72	38,393.95	1,566,669.87	34,944.04	13,681.53	2,581,231.65
3000-3999	Employee Benefits	328,069.03	71,870.18	37,867.56	114,817.54	41,509.11	1,403,814.25	105,774.42	24,921.37	2,128,643.46
4000-4999	Books and Supplies	35,478.26	27,239.25	0.00	2,196.82	431.58	207,018.91	9,303.78	0.00	281,668.60
5000-5999	Services and Other Operating Expenditures	1,050,347.84	53,506.45	6,306.56	34,067.31	177.50	148,658.25	2,298.10	58,117.96	1,353,479.97
6000-6999	Capital Outlay	112,642.54	0.00	0.00	0.00	0.00	12,722.80	0.00	0.00	125,365.34
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	2,603,536.14	378,211.03	186,543.25	518,371.91	174,170.51	5,766,093.30	500,977.51	223,428.65	10,351,332.30
7310	Transfers of Indirect Costs	546,621.66	43,562.68	0.00	44,424.85	5,670.73	0.00	5,133.82		645,413.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	747,866.61								747,866.61
	Total Indirect Costs	546,621.66	43,562.68	0.00	44,424.85	5,670.73	0.00	5,133.82	0.00	645,413.74
	<b>TOTAL COSTS</b>	<b>3,150,157.80</b>	<b>421,773.71</b>	<b>186,543.25</b>	<b>562,796.76</b>	<b>179,841.24</b>	<b>5,766,093.30</b>	<b>506,111.33</b>	<b>223,428.65</b>	<b>10,996,746.04</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	86,274.86	0.00	0.00	0.00	29,805.30	371,168.69	27,341.54	37,198.05	551,788.44
2000-2999	Classified Salaries	196,165.30	0.00	0.00	209.40	19,656.02	212,495.15	7,963.39	13,681.53	450,170.79
3000-3999	Employee Benefits	80,078.84	0.00	0.00	34.00	17,056.71	191,493.04	12,442.22	10,358.98	311,463.79
4000-4999	Books and Supplies	3,661.59	21.49	0.00	0.00	0.00	51,757.74	0.00	0.00	55,440.82
5000-5999	Services and Other Operating Expenditures	511,080.03	2,660.01	0.00	0.00	177.50	65,425.64	1,311.18	33,989.00	614,643.36
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	877,260.62	2,681.50	0.00	243.40	66,695.53	892,340.26	49,058.33	95,227.56	1,983,507.20
7310	Transfers of Indirect Costs	5,307.99	0.00	0.00	0.00	5,670.73	0.00	0.00		10,978.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,307.99	0.00	0.00	0.00	5,670.73	0.00	0.00	0.00	10,978.72
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>882,568.61</b>	<b>2,681.50</b>	<b>0.00</b>	<b>243.40</b>	<b>72,366.26</b>	<b>892,340.26</b>	<b>49,058.33</b>	<b>95,227.56</b>	<b>1,994,485.92</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5610; goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>1,994,485.92</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	266,666.93	114,873.29	142,369.13	274,526.52	63,853.07	2,056,040.53	321,315.63	89,509.74	3,329,154.84
2000-2999	Classified Salaries	527,891.38	110,721.86	0.00	92,554.32	18,737.93	1,354,174.72	26,980.65	0.00	2,131,060.86
3000-3999	Employee Benefits	247,990.19	71,870.18	37,867.56	114,789.54	24,452.40	1,212,321.21	93,332.20	14,562.39	1,817,179.67
4000-4999	Books and Supplies	31,816.67	27,217.76	0.00	2,196.82	431.58	155,261.17	9,303.78	0.00	226,227.78
5000-5999	Services and Other Operating Expenditures	539,267.81	50,846.44	6,306.56	34,067.31	0.00	83,232.61	986.92	24,128.96	738,836.61
6000-6999	Capital Outlay	112,642.54	0.00	0.00	0.00	0.00	12,722.80	0.00	0.00	125,365.34
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	1,726,275.52	375,529.53	186,543.25	518,128.51	107,474.98	4,873,753.04	451,919.18	128,201.09	8,367,825.10
7310	Transfers of Indirect Costs	541,313.67	43,562.68	0.00	44,424.85	0.00	0.00	5,133.82		634,435.02
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	747,866.61								747,866.61
	Total Indirect Costs	541,313.67	43,562.68	0.00	44,424.85	0.00	0.00	5,133.82	0.00	634,435.02
	TOTAL BEFORE OBJECT 8980	2,267,589.19	419,092.21	186,543.25	562,553.36	107,474.98	4,873,753.04	457,053.00	128,201.09	9,002,260.12
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	10,330.60	0.00	0.00	41,127.73	39,557.85	37,203.84	128,220.02
2000-2999	Classified Salaries	5,719.20	0.00	0.00	0.00	0.00	17,846.69	0.00	0.00	23,565.89
3000-3999	Employee Benefits	2,140.22	0.00	2,838.77	0.00	0.00	18,984.83	9,879.39	7,796.42	41,639.63
4000-4999	Books and Supplies	0.00	0.00	0.00	1,446.36	431.58	10,235.15	0.00	0.00	12,113.09
5000-5999	Services and Other Operating Expenditures	14,268.00	770.00	58.50	115.00	0.00	1,324.36	0.00	0.00	16,535.86
6000-6999	Capital Outlay	10,915.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,915.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	33,042.42	770.00	13,227.87	1,561.36	431.58	89,518.76	49,437.24	45,000.26	232,989.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	33,042.42	770.00	13,227.87	1,561.36	431.58	89,518.76	49,437.24	45,000.26	232,989.49
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
<b>TOTAL COSTS</b>										

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

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Unaudited Actuals  
2013-14 Unaudited Actuals  
Technical Review Checks

San Luis Obispo County Office of Education  
Obispo County

San Luis

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

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

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-7340-0-0000-0000-9791	7340	9791	152,807.50
01-7340-2-0000-0000-9791	7340	9791	-152,807.50

Explanation:Corrected year code for Resource 7340.

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

Other Funds (Object 9610). PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	2400	8699	-2,041.94

Explanation:Corrected cash

12	0000	8660	-177.33
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Explanation:Negative interest reported

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	2400	-2,041.94

Explanation:Ending cash balance was corrected to fix AR error.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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

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

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

## SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 1622(e), selection of a Budget Adoption Cycle must be provided. PASSED

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

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

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

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



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

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

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

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

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

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 11.32%  
 Explanation: All expenditure lines are coded correctly. Indirect cost rate charged to programs is less than LEA approved rate. Indirect cost pool expenditures have not been reduced by the same ratio as the loss of programs the I/C rate is allowable.

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

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

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

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

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

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

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

Checks Completed.