



SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2018-19 Unaudited Actuals

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

Sheldon K. Smith, Ed.D
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

County Board of Education:

Paul Madonna, President

George Galvan

Diane A. Jones

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TO: James Brescia, County Superintendent of Schools
FROM: Melissa Abbey, Director of Fiscal Services
DATE: October 4, 2019
RE: 2018-19 Unaudited Actuals & 2019-20 Adopted Budget

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education's 2018-09 Unaudited Actuals and 2019-20 Adopted Budget Report are presented for the County Board of Educations' review and approval. The 2018-19 Unaudited Actuals reporting reflects financial activity that occurred from July 1, 2018 through June 30, 2019.

There are no changes to the 2019-20 Adopted Budget at this time, except for the beginning and projected net ending balances. Any adjustments will be reported in the First Interim reporting and presented to the Board at the December 2019 board meeting.

SLOCOE's **unrestricted** and **restricted** ending fund balances reflect an increase of **\$2,304,638** from estimated actual projections due to the following:

Unrestricted Revenues:

- LCFF Funding sources increased by \$145,746 due to increases in both San Luis Obispo and Monterey County Property Taxes
- Due to increased property taxes, the "Property Tax Transfer to Special Education was increased from Estimated Actual Projections
- Decreased Mandated Cost and EPA Revenues based on final grant awards
- Community Redevelopment Funds (RDA) increased in the amount of \$29,010 (*RDA funds are received as unrestricted and must be tracked in a restricted resource code*)
- Leases and Rentals revenue increased by \$29,975
- Interagency Revenues increased by \$22,512
- Interest earned increased by \$92,720 (*a portion of interest was earned on prior year excess property taxes*)
- All Other Fees and Contract Revenues increased by \$117,381 (*Some are one-time revenues*)
- All Other Local Revenue increased by \$35,514 (*Some revenues are offset by expenditures*)

Restricted Revenues:

- LCFF revenue transfers to SELPA were adjusted to reflect an increase in property taxes and off the top allocations for retirees
- Restricted Federal revenues decreased by (\$831,481) due to unspent grant awards (*These revenues will be posted as carry-over in 2019-20*)
- Restricted State Revenues decreased due to unspent grant awards and one-time funding awards (*These revenues will be posted as carry-over in 2019-20*)
- Restricted Lease revenues increased \$28,744
- Restricted Interest increased \$18,476
- Other Local Restricted Revenues increased due to changes in interagency and tuition contracts for Regional Special Education Programs.

- Contributions from unrestricted resources to SLOCOE unrestricted and restricted programs are as follows:

○ Arts	\$ 36,000
○ Education Technology Center (ETC)	\$ 63,006
○ Alternative Education Programs:	
▪ Special Education	\$ 58,362
▪ MOT	\$330,335
○ Routine Restricted Maintenance	\$462,776
○ SIPE Safety Grant Matching Funds	\$ 5,363
○ Redevelopment Agency	\$467,748*
○ Rancho El Chorro (REC)	\$ 35,981

**RDA funds are received as unrestricted and must be tracked in a restricted resource code*

- Contributions from Restricted Resources to Unrestricted Programs are as follows:
 - From QZAB to Arts Programs \$ 50,000

Expenditures

- Unrestricted Certificated salaries and benefits decreased due to positions vacant but not filled for Differentiated Assistance & LCAP Oversight as well as other miscellaneous staffing adjustments
- Restricted Certificated salaries and benefits decreased for grants unspent as well as staffing attrition. Vacant positions within Special Education were not filled, and funds were expended on consultants instead
- Unrestricted Classified salaries and benefits decreased due to vacant positions not filled within fiscal services and educational services
- Restricted Classified salaries decreased due to staffing attrition and vacant positions within Special Education Regional Programs
- Unrestricted book and supply expenditures decreased due to budget monitoring; unrestricted food costs were reduced for Rancho El Chorro. Restricted books and supplies expenditures decreased. Increased 2018-19 carry-overs will be posted to budgets at the 2019-20 First Interim report

- Unrestricted Services and other operating expenses decreased due to expenditure reductions in travel and conference, dues, and consulting services. Actual Restricted expenditures were less than estimated actual projections for Title 1, CTE, Special Education, and other restricted programs. 2018-19 carry-over expenditure amounts will be reflected in the 2019-20 First Interim report
- Capital outlay expenditures were less than estimated actual projections based on completion status at year-end; Incomplete projects will be finalized in 2019-20
- Other outgo /transfers out from Fund 01 Unrestricted and Restricted as follows:
 - To Fund 12-Child Development Programs \$283,335
 - To Fund 13-Child Nutrition School Program \$ 80,021
 - To Fund 20-Special Reserve OPEB from QZAB \$305,825
 - To Fund 40-1st Five Loan Repayment from RDA \$ 60,000
- Interfund Tranfers into Fund 01 as follows:
 - From Funds 17, 20, and 40 for Interest earned \$ 48,686
 - From Fund 16 for Forest Reserve Revenues \$ 2,120
 - From Fund 17 for Data Processing Upgrades \$ 68,718
 - From Fund 20 for 18-19 OPEB \$223,856

ALL FUNDS SUMMARY

The total **2018-19** Unaudited Actuals revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 08 SELPA)	8,361,252	35,358,698	30,874,714	12,845,236
Form 10-Special Education Pass-Throuh-Fund	-	13,215,765	13,123,629	92,136
Form 12-Child Development Fund	10,432	1,312,851	1,307,292	15,991
Form 13-Cafeteria Special Revenue Fund	-	182,969	182,969	-
Form 16-Forest Reserve Fund	-	12,014	12,014	-
Form 17-Special Reserve Fund (Non-Capital Outlay)	487,480	9,800	78,517	418,763
Form 20-Special Reserve Fund (Postemployment Benefits)	1,411,594	333,951	251,982	1,493,563
Form 40-Special Reserve Fund (Capital Outlay Projects)	815,731	70,760	675,341	211,150
Totals	11,086,489	50,496,808	46,506,458	15,076,839

OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund

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

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The programs include 9 State Preschool classes at 6 locations, 2 universal preschool classes operated with funding from the San Luis Obispo County First 5 Commission, and 3 extended day programs which are funded with First 5 support.

Fund 16 – Forest Reserve Fund

This fund records revenue received from the federal government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries.

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

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

Fund 20 – Retiree Health Benefits Fund

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

Fund 40 – Special Reserve Fund (Capital Outlay)

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

FINAL COMMENTS

The 2018-19 Unaudited Actuals and the 2019-20 Adopted Budget Report as presented is an accurate representation of what is known at this time.

Summaries of 2018-19 Unaudited Actuals and 2019-20 Adopted Budget are as follows:

- Attachment A Comparison between 2018-19 Estimated Actuals & Unaudited Actuals
- Attachment B 2018-19 Unaudited Actuals LCFF Calculations

The SLOCOE staff is pleased to present this narrative and overview for your review and approval.

San Luis Obispo County Office of Education
 Comparison Between 2018-19 Unaudited Actuals & Adopted Budget

	2018-19 Estimated Actuals			2018-19 Unaudited Actuals			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. Revenues											
1) LCFF Sources	12,835,482	365,215	13,200,697	12,849,910	355,257	13,205,167	14,428	<9,958>	4,470	0.11%	-2.73%
2) Federal Revenue	-	4,164,274	4,164,274	-	3,332,793	3,332,793	-	<831,481>	<831,481>	0.00%	-19.97%
3) Other State Revenue	2,955,972	6,536,207	9,492,179	2,937,037	5,977,024	8,914,061	<18,935>	<559,183>	<578,118>	-0.64%	-8.56%
4) Other Local Revenue	3,341,872	5,841,559	9,183,431	3,673,866	5,889,430	9,563,296	331,994	47,871	379,865	9.93%	0.82%
5) TOTAL REVENUES	19,133,326	16,907,255	36,040,581	19,460,813	15,554,504	35,015,317	327,487	<1,352,751>	<1,025,264>	9.41%	-30.43%
B. Expenditures											
1) Certificated Salaries	1,377,968	3,981,198	5,359,166	1,235,976	3,798,166	5,034,142	<141,992>	<183,032>	<325,024>	-10.30%	-4.60%
2) Classified Salaries	4,312,709	2,266,831	6,579,540	4,289,128	2,221,585	6,510,713	<23,581>	<45,246>	<68,827>	-0.55%	-2.00%
3) Employee Benefits	2,209,278	2,903,312	5,112,590	2,200,000	3,269,000	5,469,000	<9,278>	365,688	356,410	-0.42%	12.60%
4) Books and Supplies	477,985	618,798	1,096,783	367,983	497,811	865,794	<110,002>	<120,987>	<230,989>	-29.89%	-19.55%
5) Services & Other Operating Expenses	3,199,936	6,434,738	9,634,674	2,276,544	4,181,358	6,457,902	<923,392>	<2,253,380>	<3,176,772>	-40.56%	-35.02%
6) Capital Outlay	72,339	977,163	1,049,502	68,488	762,194	830,682	<3,851>	<214,969>	<218,820>	-5.62%	-22.00%
7) Other Outgo	4,723,275	446,820	5,170,095	4,723,852	351,718	5,075,570	577	<95,102>	<94,525>	0.01%	-21.28%
8) Indirect Costs	<1,532,920>	1,437,941	(94,979)	<1,401,055>	1,302,783	<98,272>	131,865	<135,158>	<3,293>	-9.41%	-9.40%
9) Other Adjustments	-	-	-	-	-	-	-	-	-	0.00%	0.00%
9) TOTAL EXPENDITURES	14,840,570	19,066,801	33,907,371	13,760,916	16,384,615	30,145,531	<1,079,654>	<2,682,186>	<3,761,840>	-96.75%	-101.25%
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	4,292,756	<2,159,546>	2,133,210	5,699,897	<830,111>	4,869,786	1,407,141	1,329,435	2,736,576	32.78%	-61.56%
D. Other Financing Sources/Uses											
1) Transfers In	442,355	-	442,355	343,380	-	343,380	<98,975>	-	<98,975>	-22.37%	0.00%
2) Transfers Out	<336,218>	<60,000>	<396,218>	<363,356>	<365,825>	<729,181>	<27,138>	<305,825>	<332,963>	8.07%	509.71%
3) Contributions	<1,403,022>	1,403,022	-	<1,614,064>	1,614,064	-	<211,042>	211,042	-	15.04%	15.04%
4) Total Finances & Uses	<1,296,885>	1,343,022	46,137	<1,634,040>	1,248,239	(385,801)	<337,155>	<94,783>	<431,938>	0.74%	524.75%
E. Net Increase (Decrease) in Fund Balance	2,995,871	<816,524>	2,179,347	4,065,857	418,128	4,483,985	1,069,986	1,234,652	2,304,638	35.72%	-151.21%
F. Fund Balance											
1) Beginning Fund Balance	6,384,541	1,976,711	8,361,252	6,384,541	1,976,711	8,361,252	-	-	-	0.00%	0.00%
2) Ending Fund Balance	9,380,412	1,160,187	10,540,599	10,450,398	2,394,839	12,845,237	1,069,986	1,234,652	2,304,638	11.41%	106.42%
2a) Revolving Cash	25,675	25,675	51,350	25,475	25,475	50,950	<200>	<200>	<200>	-0.78%	0.00%
2d) Assigned: Excess Property Taxes	5,466,380	5,466,380	10,932,760	5,350,538	5,350,538	10,701,076	<115,842>	<115,842>	<115,842>	-2.12%	0.00%
2d) Other Assignments (Includes prepayments)	2,845,047	1,160,187	4,005,234	4,176,575	2,394,839	6,571,414	1,331,528	1,234,652	2,566,180	46.80%	106.42%
2) Reserves:											
Fund 01	1,043,309	-	1,043,309	897,810	-	897,810	<145,499>	-	<145,499>	-13.95%	-
Fund 17	195,000	-	195,000	195,000	-	195,000	-	-	-	0.00%	-
Unassigned Fund Balance	0	0	0	0	0	0	0	0	0	0.02%	-
Reserve Percent	3.70%	0.00%	0.00%	3.71%	0.00%	0.00%	0.02%	0.00%	0.00%	0.02%	-

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2018-19 Year End

LCFF Grant Section FOR FISCAL YEAR 2018-19

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 74.39	30,000.00	\$ 2,231,700	
30,000 60,000	\$ 63.76	2,643.72	\$ 168,564	
60,000 140,000	\$ 53.13	-	\$ -	
140,000 "+"	\$ 42.51	-	\$ -	
				\$ 2,400,264

District Section

\$ 116,176.00 10 districts \$ 1,161,760

Base Section

\$ 697,058.70 \$ 697,059

County Operations Grant Total

\$ 4,259,082 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,057,666
Base Grant	\$ 11,921.39	64.47	\$ 768,572	Total Supplemental \$ 321,656
Supplemental (35%)	\$ 4,172.49			Total Concentration \$ 136,564
Estimated ELL / FRM %	81.96%	52.84	\$ 220,473	
Concentration	31.96%	20.60	\$ 85,973	
				\$ 1,075,017
Court School Grant				
Base Grant	\$ 11,921.39	24.25	\$ 289,094	This ADA may to be adjusted pending approval of J13A Waiver
Supplemental (35%)	\$ 4,172.49			
Estimated ELL / FRM %	100.00%	24.25	\$ 101,183	
Concentration	50.00%	12.13	\$ 50,591	
				\$ 440,868
				<u>\$ 1,515,885</u> [B]
Pupil Driven Grants Total				
Subtotal Local Control Funding Form		0		<u>\$ 5,774,968</u> [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<u>\$ (5,350,538)</u>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		<u>\$ 816,785</u>	[P]
Add-On to Guarantee Minimum State Aid		<u>\$ 816,785</u>	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance \$ 19,204.00	10 districts	<u>\$ 192,040</u>	
Current Year EC 2575.1 Minimum Allowance		<u>\$ 80,000</u>	
Total State Aid EC 2575.1 (greater of line 65 or 66)		<u>\$ 192,040</u>	
State Aid Pursuant to EC 2575.2-Differentiated Assistance		<u>\$ 700,000</u>	
Total LCFF STATE AID		<u>\$ 1,708,825</u>	
Estimated LCFF Funding		<u>\$ 7,483,793</u>	[R] = [K + Q]

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2018-19 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

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E-mail Address

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	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.	
	Adjusted Appropriations Limit	\$23,225,543.37
	Appropriations Subject to Limit	\$22,090,197.67
	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	10.19%
	Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,849,910.02	355,257.00	13,205,167.02	12,744,089.00	346,227.00	13,090,316.00	-0.9%
2) Federal Revenue		8100-8299	0.00	3,332,793.04	3,332,793.04	0.00	3,706,302.00	3,706,302.00	11.2%
3) Other State Revenue		8300-8599	2,937,036.97	5,977,024.39	8,914,061.36	564,480.00	3,667,722.32	4,232,202.32	-52.5%
4) Other Local Revenue		8600-8799	3,673,866.31	5,889,430.20	9,563,296.51	3,634,507.00	5,555,708.00	9,190,215.00	-3.9%
5) TOTAL REVENUES			19,460,813.30	15,554,504.63	35,015,317.93	16,943,076.00	13,275,959.32	30,219,035.32	-13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,235,976.47	3,798,166.37	5,034,142.84	1,375,465.00	3,782,372.00	5,157,837.00	2.5%
2) Classified Salaries		2000-2999	4,289,128.14	2,221,585.45	6,510,713.59	4,297,567.00	2,794,089.00	7,091,656.00	8.9%
3) Employee Benefits		3000-3999	2,200,000.22	3,268,999.77	5,468,999.99	2,361,113.00	3,154,866.32	5,515,979.32	0.9%
4) Books and Supplies		4000-4999	367,982.75	497,810.57	865,793.32	443,792.00	592,656.00	1,036,448.00	19.7%
5) Services and Other Operating Expenditures		5000-5999	2,276,544.42	4,181,358.31	6,457,902.73	5,711,575.00	2,658,463.00	8,370,038.00	29.6%
6) Capital Outlay		6000-6999	68,487.66	762,194.19	830,681.85	67,500.00	59,000.00	126,500.00	-84.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,723,852.00 (1,401,055.31)	351,718.00	5,075,570.00 (98,272.36)	5,466,380.00 (1,391,175.00)	377,533.00	5,843,913.00 (77,118.00)	15.1% -21.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,760,916.35	16,384,615.61	30,145,531.96	18,332,217.00	14,733,036.32	33,065,253.32	9.7%
9) TOTAL EXPENDITURES			5,699,896.95	(830,110.98)	4,869,785.97	(1,389,141.00)	(1,457,077.00)	(2,846,218.00)	-158.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	343,379.97	0.00	343,379.97	372,602.00	0.00	372,602.00	8.5%
b) Transfers Out		7600-7629	363,356.42	365,825.14	729,181.56	258,092.00	60,000.00	318,092.00	-56.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,614,063.88)	1,614,063.88	0.00	(1,520,461.00)	1,520,461.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,634,040.33)	1,248,238.74	(385,801.59)	(1,405,951.00)	1,460,461.00	54,510.00	-114.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,065,856.62	418,127.76	4,483,984.38	(2,795,092.00)	3,384.00	(2,791,708.00)	-162.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	6,384,540.94	1,976,710.83	8,361,251.77	10,450,397.56	2,394,838.59	12,845,236.15	53.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			6,384,540.94	1,976,710.83	8,361,251.77	10,450,397.56	2,394,838.59	12,845,236.15	53.6%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	6,384,540.94	1,976,710.83	8,361,251.77	10,450,397.56	2,394,838.59	12,845,236.15	53.6%
e) Adjusted Beginning Balance (F1c + F1d)			10,450,397.56	2,394,838.59	12,845,236.15	7,655,305.56	2,398,222.59	10,053,528.15	-21.7%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	25,475.00	0.00	25,475.00	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	148,373.88	32,324.07	180,697.95	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,365,124.86	2,365,124.86	0.00	2,398,223.96	2,398,223.96	1.4%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			9,378,738.64	0.00	9,378,738.64	6,565,664.74	0.00	6,565,664.74	-30.0%
Other Assignments		9780	5,350,538.00		5,350,538.00				
18/19 EXCESS PROPERTY TAXES	0000	9780	2,671,443.02		2,671,443.02				
LOCAL SOLUTIONS RESOURCE 0012	0000	9780	53,882.40		53,882.40				
DATA PROCESSING EPAYABLES RE:	0000	9780	113,281.00		113,281.00				
COE LCAP OVERSIGHT RESOURCE 1	0000	9780	691,955.00		691,955.00				
DIFFERENTIATED ASSISTANCE RES	0000	9780	98,760.00		98,760.00				
19-20 CLASSIFIED NEGOTIATIONS	0000	9780	150,000.00		150,000.00				
19-20 INTERFUND TRANSFER TO FU	0000	9780	50,000.00		50,000.00				
19-20 FUTURE BOARD ACTIONS	0000	9780	148,373.88		148,373.88				
19-20 PREPAID EXPENDITURES	0000	9780	39,535.00		39,535.00				
18-19 CUESTA CAREER PATHWAYS	0000	9780	10,969.74		10,969.74				
UNRESTRICTED LOTTERY EXPENDI	1100	9780	0.60		0.60				
RESOURCE 1400 EXPENDITURES	1400	9780				5,282,281.00		5,282,281.00	
19/20 EXCESS PROPERTY TAXES	0000	9780				53,882.40		53,882.40	
DATA PROCESSING EPAYABLES	0000	9780							

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
COE LCAP OVERSIGHT 0830	0000	9780				113,281.00		113,281.00	
DIFFERENTIATED ASSISTANCE 0831	0000	9780				697,955.00		697,955.00	
19-20 CLASSIFIED NEGOTIATIONS	0000	9780				98,760.00		98,760.00	
19-20 INTERFUND TRANSFER TO FU	0000	9780				150,000.00		150,000.00	
19-20 FUTURE BOARD ACTIONS	0000	9780				50,000.00		50,000.00	
19-20 COUNTY WIDE FISCAL SOLVEI	0000	9780				75,000.00		75,000.00	
18-19 CUESTA CAREER PATHWAYS	0000	9780				39,535.00		39,535.00	
UNRESTRICTED LOTTERY EXPENDI'	1100	9780				10,969.74		10,969.74	
RESOURCE 1400 EXPENDITURES	1400	9780				0.60		0.60	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	897,810.04	0.00	897,810.04	1,089,640.82	0.00	1,089,640.82	21.4%
Unassigned/Unappropriated Amount		9790	0.00	(2,610.34)	(2,610.34)	0.00	(1.37)	(1.37)	-99.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,528,356.92	(2,135,962.07)	8,392,394.85				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	12,513.95	0.00	12,513.95				
c) in Revolving Cash Account		9130	25,475.00	0.00	25,475.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	871,083.60	6,091,283.67	6,962,367.27				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	148,373.88	32,324.07	180,697.95				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			11,585,803.35	3,987,645.67	15,573,449.02				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,135,402.96	1,401,389.25	2,536,792.21				
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	191,417.83	191,417.83				
6) TOTAL LIABILITIES			1,135,402.96	1,592,807.08	2,728,210.04				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
			10,450,400.39	2,394,838.59	12,845,238.98				

Description	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	1,708,824.00	0.00	1,708,824.00	1,615,082.00	0.00	1,615,082.00	-5.5%
Education Protection Account State Aid - Current Year	16,734.00	0.00	16,734.00	20,000.00	0.00	20,000.00	19.5%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	140,778.66	0.00	140,778.66	177,380.00	0.00	177,380.00	26.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	21,990,584.89	0.00	21,990,584.89	21,915,598.00	0.00	21,915,598.00	-0.3%
Unsecured Roll Taxes	499,851.33	0.00	499,851.33	533,312.00	0.00	533,312.00	6.7%
Prior Years' Taxes	(51,007.92)	0.00	(51,007.92)	(29,483.00)	0.00	(29,483.00)	-42.2%
Supplemental Taxes	575,336.30	0.00	575,336.30	523,476.00	0.00	523,476.00	-9.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	105,266.76	0.00	105,266.76	105,925.00	0.00	105,925.00	0.6%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	24,986,368.02	0.00	24,986,368.02	24,861,290.00	0.00	24,861,290.00	-0.5%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	(12,136,458.00)	355,257.00	(11,781,201.00)	(12,117,201.00)	346,227.00	(11,770,974.00)	-0.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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			12,849,910.02	355,257.00	13,205,167.02	12,744,089.00	346,227.00	13,090,316.00	-0.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	56,585.00	56,585.00	0.00	56,746.00	56,746.00	0.3%
Special Education Discretionary Grants		8182	0.00	511,808.00	511,808.00	0.00	133,612.00	133,612.00	-73.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	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	43,136.96	43,136.96	0.00	54,684.00	54,684.00	26.8%
Pass-Through Revenues from Federal Sources		8287	0.00	330,718.00	330,718.00	0.00	356,533.00	356,533.00	7.8%
Title I, Part A, Basic	3010	8290		310,618.34	310,618.34		374,762.00	374,762.00	20.7%
Title I, Part D, Local Delinquent Programs	3025	8290		92,935.10	92,935.10		177,519.00	177,519.00	91.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		4,822.31	4,822.31		15,930.00	15,930.00	230.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)			
Title III, Part A, English Learner Program	4203	8290		10,436.00	10,436.00			1,948.00	1,948.00	-81.3%	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%	
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630				1,971,733.33				2,321,149.00	2,321,149.00	17.7%
Other NCLB / Every Student Succeeds Act		8290		1,971,733.33	1,971,733.33						
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%	
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	213,419.00	213,419.00	New	
TOTAL, FEDERAL REVENUE			0.00	3,332,793.04	3,332,793.04	0.00	0.00	3,706,302.00	3,706,302.00	11.2%	
OTHER STATE REVENUE											
Other State Apportionments											
ROC/IP Entitlement											
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%	
Special Education Master Plan											
Current Year	6500	8311		1,184,748.00	1,184,748.00						
Prior Years	6500	8319		1,253.00	1,253.00			0.00	0.00	-100.0%	
All Other State Apportionments - Current Year	All Other	8311	0.00	556,292.00	556,292.00	0.00	0.00	556,292.00	556,292.00	0.0%	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Mandated Costs Reimbursements		8550	67,607.00	0.00	67,607.00	54,891.00	54,891.00	0.00	54,891.00	-18.8%	
Lottery - Unrestricted and Instructional Materials		8560	16,156.16	6,801.62	22,957.78	16,000.00	16,000.00	5,089.00	21,089.00	-8.1%	
Tax Relief Subventions											
Restricted Levies - Other											
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	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%	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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, 6685, 6690, 6695	8590		72,067.00	72,067.00			110,000.00	110,000.00	52.6%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		113,678.75	113,678.75			61,325.00	61,325.00	-46.1%
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%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,853,273.81	4,042,184.02	6,895,457.83	493,589.00	1,760,128.32	2,253,717.32	2,253,717.32	-67.3%
TOTAL, OTHER STATE REVENUE			2,937,036.97	5,977,024.39	8,914,061.36	564,480.00	3,667,722.32	4,232,202.32	4,232,202.32	-52.5%

Description	2018-19 Unaudited Actuals		2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds						
Not Subject to LCFF Deduction	467,747.76	0.00	467,747.76	459,172.00	0.00	459,172.00
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	32,855.36	0.00	32,855.36	27,972.00	0.00	27,972.00
Leases and Rentals	328,864.37	53,096.39	381,960.76	309,479.00	60,000.00	369,479.00
Interest	232,720.04	28,476.59	261,196.63	140,000.00	10,000.00	150,000.00
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	611,799.23	749,130.07	1,360,929.30	640,629.00	409,096.00	1,049,725.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	1,631,076.43	255,069.66	1,886,146.09	1,734,569.00	183,757.00	1,918,326.00
Other Local Revenue						
Plus: Misc Funds Non-LCFF						

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	368,803.12	343,067.49	711,870.61	322,686.00	256,333.00	579,019.00	-18.7%
Tuition		8710	0.00	4,460,590.00	4,460,590.00	0.00	4,636,522.00	4,636,522.00	3.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,673,866.31	5,889,430.20	9,563,296.51	3,634,507.00	5,555,708.00	9,190,215.00	-3.9%
TOTAL, REVENUES			19,460,813.30	15,554,504.63	35,015,317.93	16,943,076.00	13,275,959.32	30,219,035.32	-13.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	237,195.39	2,063,345.65	2,300,541.04	231,009.00	1,896,496.00	2,127,505.00	-7.5%
Certificated Pupil Support Salaries		1200	18,949.56	170,546.52	189,496.08	19,518.00	263,905.00	283,423.00	49.6%
Certificated Supervisors' and Administrators' Salaries		1300	945,837.79	913,425.95	1,859,263.74	1,080,384.00	925,426.00	2,005,810.00	7.9%
Other Certificated Salaries		1900	33,993.73	650,848.25	684,841.98	44,554.00	696,545.00	741,099.00	8.2%
TOTAL, CERTIFICATED SALARIES			1,235,976.47	3,798,166.37	5,034,142.84	1,375,465.00	3,782,372.00	5,157,837.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	59,838.63	459,480.83	519,319.46	54,458.00	709,826.00	764,284.00	47.2%
Classified Support Salaries		2200	371,718.59	379,742.44	751,461.03	378,602.00	353,319.00	731,921.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	1,471,274.66	199,311.20	1,670,585.86	1,428,460.00	232,606.00	1,661,066.00	-0.6%
Clerical, Technical and Office Salaries		2400	2,075,990.92	583,811.29	2,659,802.21	2,151,869.00	608,083.00	2,759,952.00	3.8%
Other Classified Salaries		2900	310,305.34	599,239.69	909,545.03	284,178.00	890,255.00	1,174,433.00	29.1%
TOTAL, CLASSIFIED SALARIES			4,289,128.14	2,221,585.45	6,510,713.59	4,297,567.00	2,794,089.00	7,091,656.00	8.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	191,036.43	1,429,614.97	1,620,651.40	246,921.00	1,016,317.32	1,263,238.32	-22.1%
PERS		3201-3202	727,362.32	361,607.51	1,088,969.83	870,523.00	517,615.00	1,388,138.00	27.5%
OASDI/Medicare/Alternative		3301-3302	76,178.14	84,370.63	160,548.77	79,664.00	100,053.00	179,717.00	11.9%
Health and Welfare Benefits		3401-3402	660,503.71	720,861.66	1,381,365.37	700,184.00	830,294.00	1,530,478.00	10.8%
Unemployment Insurance		3501-3502	2,615.64	2,811.72	5,427.36	2,759.00	3,209.00	5,968.00	10.0%
Workers' Compensation		3601-3602	248,526.77	267,610.98	516,137.75	253,622.00	294,423.00	548,045.00	6.2%
OPEB, Allocated		3701-3702	293,777.21	402,122.30	695,899.51	207,440.00	392,955.00	600,395.00	-13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,200,000.22	3,268,999.77	5,468,999.99	2,361,113.00	3,154,866.32	5,515,979.32	0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	695.05	32,213.46	32,908.51	0.00	62,906.00	62,906.00	91.2%
Books and Other Reference Materials		4200	0.00	1,839.76	1,839.76	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	282,795.18	401,092.47	683,887.65	345,792.00	466,185.00	811,977.00	18.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	29,280.55	62,664.88	91,945.43	8,000.00	63,565.00	71,565.00	-22.2%
Food		4700	55,211.97	0.00	55,211.97	90,000.00	0.00	90,000.00	63.0%
TOTAL, BOOKS AND SUPPLIES			367,982.75	497,810.57	865,793.32	443,792.00	592,656.00	1,036,448.00	19.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,198.43	1,334,443.68	1,345,642.11	0.00	791,626.00	791,626.00	-41.2%
Travel and Conferences		5200	146,805.21	248,994.89	395,800.10	189,264.00	320,602.00	509,866.00	28.8%
Dues and Memberships		5300	53,597.76	60,676.52	114,274.28	57,293.00	61,647.00	118,940.00	4.1%
Insurance		5400 - 5450	52,306.00	2,309.75	54,615.75	77,799.00	7,669.00	85,468.00	56.5%
Operations and Housekeeping Services		5500	308,756.23	(844.74)	307,911.49	420,845.00	17,000.00	437,845.00	42.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	286,487.67	335,984.30	622,471.97	308,120.00	283,036.00	591,156.00	-5.0%
Transfers of Direct Costs		5710	(92,581.76)	92,581.76	0.00	(102,492.00)	102,493.00	1.00	New
Transfers of Direct Costs - Interfund		5750	(1,784.95)	370.00	(1,414.95)	(9,977.00)	0.00	(9,977.00)	605.1%
Professional/Consulting Services and Operating Expenditures		5800	1,435,119.16	2,074,368.60	3,509,487.76	4,669,674.00	1,037,814.00	5,707,488.00	62.6%
Communications		5900	76,640.67	32,473.55	109,114.22	101,049.00	36,576.00	137,625.00	26.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,276,544.42	4,181,358.31	6,457,902.73	5,711,575.00	2,658,463.00	8,370,038.00	29.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	490,429.91	490,429.91	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	80,999.31	80,999.31	0.00	39,000.00	39,000.00	-51.9%
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	25,029.47	175,844.00	200,873.47	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	43,458.19	14,920.97	58,379.16	67,500.00	20,000.00	87,500.00	49.9%
TOTAL, CAPITAL OUTLAY			68,487.66	762,194.19	830,681.85	67,500.00	59,000.00	126,500.00	-84.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	330,718.00	330,718.00	0.00	356,533.00	356,533.00	7.8%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00				
To County Offices	6500	7222		0.00	0.00				
To JPAs	6500	7223		0.00	0.00				
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00				
To County Offices	6360	7222		0.00	0.00				
To JPAs	6360	7223		0.00	0.00				
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	4,723,852.00	0.00	4,723,852.00	5,466,380.00	0.00	5,466,380.00	15.7%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	21,000.00	21,000.00	0.00	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,723,852.00	351,718.00	5,075,570.00	5,466,380.00	377,533.00	5,843,913.00	15.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,302,782.95)	1,302,782.95	0.00	(1,314,057.00)	1,314,057.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(98,272.36)	0.00	(98,272.36)	(77,118.00)	0.00	(77,118.00)	-21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,401,055.31)	1,302,782.95	(98,272.36)	(1,391,175.00)	1,314,057.00	(77,118.00)	-21.5%
TOTAL, EXPENDITURES			13,760,916.35	16,384,615.61	30,145,531.96	18,332,217.00	14,733,036.32	33,065,253.32	9.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	343,379.97	0.00	343,379.97	372,602.00	0.00	372,602.00	8.5%
(a) TOTAL, INTERFUND TRANSFERS IN			343,379.97	0.00	343,379.97	372,602.00	0.00	372,602.00	8.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	283,335.00	0.00	283,335.00	188,486.00	0.00	188,486.00	-33.5%
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	80,021.42	0.00	80,021.42	69,606.00	0.00	69,606.00	-13.0%
Other Authorized Interfund Transfers Out		7619	0.00	305,825.14	305,825.14	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			363,356.42	365,825.14	729,181.56	258,092.00	60,000.00	318,092.00	-56.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(1,155,692.29)	1,155,692.29	0.00	(1,331,697.00)	1,331,697.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	(458,371.59)	458,371.59	0.00	(188,764.00)	188,764.00	0.00	0.0%	
(e) TOTAL CONTRIBUTIONS			(1,614,063.88)	1,614,063.88	0.00	(1,520,461.00)	1,520,461.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)			(1,634,040.33)	1,248,238.74	(385,801.59)	(1,405,951.00)	1,460,461.00	54,510.00	-114.1%	

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,849,910.02	355,257.00	13,205,167.02	12,744,089.00	346,227.00	13,090,316.00	-0.9%
2) Federal Revenue		8100-8299	0.00	3,332,793.04	3,332,793.04	0.00	3,706,302.00	3,706,302.00	11.2%
3) Other State Revenue		8300-8599	2,937,036.97	5,977,024.39	8,914,061.36	564,480.00	3,667,722.32	4,232,202.32	-52.5%
4) Other Local Revenue		8600-8799	3,673,866.31	5,889,430.20	9,563,296.51	3,634,507.00	5,555,708.00	9,190,215.00	-3.9%
5) TOTAL REVENUES			19,460,813.30	15,554,504.63	35,015,317.93	16,943,076.00	13,275,959.32	30,219,035.32	-13.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		435,670.01	6,157,138.23	6,592,808.24	424,928.00	5,734,983.28	6,159,921.28	-6.6%
2) Instruction - Related Services	2000-2999		1,972,701.45	4,702,129.81	6,674,831.26	5,140,851.00	4,380,039.50	9,520,890.50	42.6%
3) Pupil Services	3000-3999		409,200.27	2,273,770.94	2,682,971.21	475,071.00	1,938,623.20	2,413,694.20	-10.0%
4) Ancillary Services	4000-4999		711,873.58	10,125.01	721,998.59	771,230.00	0.00	771,230.00	6.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		170,058.91	221.20	170,280.11	167,565.00	0.00	167,565.00	-1.6%
7) General Administration	7000-7999		3,995,349.19	1,395,393.91	5,390,743.10	4,330,911.00	1,428,370.34	5,759,281.34	6.8%
8) Plant Services	8000-8999		1,342,210.94	1,494,118.51	2,836,329.45	1,555,281.00	873,477.00	2,428,758.00	-14.4%
9) Other Outgo	9000-9999	Except 7600-7699	4,723,852.00	351,718.00	5,075,570.00	5,466,380.00	377,533.00	5,843,913.00	15.1%
10) TOTAL EXPENDITURES			13,760,916.35	16,384,615.61	30,145,531.96	18,332,217.00	14,733,036.32	33,065,253.32	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,699,896.95	(830,110.98)	4,869,785.97	(1,389,141.00)	(1,457,077.00)	(2,846,218.00)	-158.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	343,379.97	0.00	343,379.97	372,602.00	0.00	372,602.00	8.5%
b) Transfers Out		7600-7629	363,356.42	365,825.14	729,181.56	258,092.00	60,000.00	318,092.00	-56.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,614,063.88)	1,614,063.88	0.00	(1,520,461.00)	1,520,461.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,634,040.33)	1,248,238.74	(385,801.59)	(1,405,951.00)	1,460,461.00	54,510.00	-114.1%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,065,856.62	418,127.76	4,483,984.38	(2,795,092.00)	3,384.00	(2,791,708.00)	-162.3%
b) Audit Adjustments		9793	6,384,540.94	1,976,710.83	8,361,251.77	10,450,397.56	2,394,838.59	12,845,236.15	53.6%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	6,384,540.94	1,976,710.83	8,361,251.77	10,450,397.56	2,394,838.59	12,845,236.15	53.6%
e) Adjusted Beginning Balance (F1c + F1d)			6,384,540.94	1,976,710.83	8,361,251.77	10,450,397.56	2,394,838.59	12,845,236.15	53.6%
2) Ending Balance, June 30 (E + F1e)			10,450,397.56	2,394,838.59	12,845,236.15	7,655,305.56	2,398,222.59	10,053,528.15	-21.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,475.00	0.00	25,475.00	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	148,373.88	32,324.07	180,697.95	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,365,124.86	2,365,124.86	0.00	2,398,223.96	2,398,223.96	1.4%
b) Restricted		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)									
18/19 EXCESS PROPERTY TAXES	0000	9780	9,378,738.64	0.00	9,378,738.64	6,565,664.74	0.00	6,565,664.74	-30.0%
LOCAL SOLUTIONS RESOURCE 0012	0000	9780	5,350,538.00		5,350,538.00				
DATA PROCESSING EPAYABLES RES	0000	9780	2,671,443.02		2,671,443.02				
COE LCAP OVERSIGHT RESOURCE I	0000	9780	53,882.40		53,882.40				
DIFFERENTIATED ASSISTANCE RES	0000	9780	113,281.00		113,281.00				
19-20 CLASSIFIED NEGOTIATIONS	0000	9780	691,955.00		691,955.00				
19-20 INTERFUND TRANSFER TO FU	0000	9780	98,760.00		98,760.00				
19-20 FUTURE BOARD ACTIONS	0000	9780	150,000.00		150,000.00				
19-20 PREPAID EXPENDITURES	0000	9780	50,000.00		50,000.00				
18-19 CUESTA CAREER PATHWAYS	0000	9780	148,373.88		148,373.88				
UNRESTRICTED LOTTERY EXPENDI	1100	9780	39,535.00		39,535.00				
RESOURCE 1400 EXPENDITURES	1400	9780	10,969.74		10,969.74				
			0.60		0.60				

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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)	
19/20 EXCESS PROPERTY TAXES	0000	9780				5,282,281.00		5,282,281.00	
DATA PROCESSING EPAYABLES	0000	9780				53,882.40		53,882.40	
COE LCAP OVERSIGHT 0830	0000	9780				113,281.00		113,281.00	
DIFFERENTIATED ASSISTANCE 0831	0000	9780				691,955.00		691,955.00	
19-20 CLASSIFIED NEGOTIATIONS	0000	9780				98,760.00		98,760.00	
19-20 INTERFUND TRANSFER TO FU	0000	9780				150,000.00		150,000.00	
19-20 FUTURE BOARD ACTIONS	0000	9780				50,000.00		50,000.00	
19-20 COUNTY WIDE FISCAL SOLVEI	0000	9780				75,000.00		75,000.00	
18-19 CUESTA CAREER PATHWAYS	0000	9780				39,535.00		39,535.00	
UNRESTRICTED LOTTERY EXPENDI'	1100	9780				10,969.74		10,969.74	
RESOURCE 1400 EXPENDITURES	1400	9780				0.60		0.60	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	897,810.04	0.00	897,810.04	1,089,640.82	0.00	1,089,640.82	21.4%
Unassigned/Unappropriated Amount		9790	0.00	(2,610.34)	(2,610.34)	0.00	(1.37)	(1.37)	-99.9%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	30,168.94	20,168.94
5810	Other Restricted Federal	33,351.42	33,351.42
6300	Lottery: Instructional Materials	14,512.40	14,512.40
6500	Special Education	476,718.96	438,445.96
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	134,376.50	134,376.50
6512	Special Ed: Mental Health Services	17,236.30	17,236.30
7311	Classified School Employee Professional Development Block Grant	19,115.00	19,115.00
7510	Low-Performing Students Block Grant	4,940.00	4,940.00
7810	Other Restricted State	429,926.34	443,855.44
9010	Other Restricted Local	1,204,779.00	1,272,222.00
Total, Restricted Balance		2,365,124.86	2,398,223.96

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,781,816.00	7,048,528.00	3.9%
3) Other State Revenue		8300-8599	6,433,949.42	6,822,984.00	6.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,215,765.42	13,871,512.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,123,629.42	13,871,512.00	5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,123,629.42	13,871,512.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			92,136.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,136.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.58	92,136.58	15885517.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.58	92,136.58	15885517.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.58	92,136.58	15885517.2%
2) Ending Balance, June 30 (E + F1e)			92,136.58	92,136.58	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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			92,136.61	92,136.61	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	(0.03)	(0.03)	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,411,409.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,331,246.17		
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			8,742,655.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,650,518.65		
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			8,650,518.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			92,136.58		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	6,781,816.00	7,048,528.00	3.9%
TOTAL, FEDERAL REVENUE			6,781,816.00	7,048,528.00	3.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	4,511,262.00	5,044,151.00	11.8%
Prior Years	6500	8319	187,389.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,735,298.42	1,778,833.00	2.5%
TOTAL, OTHER STATE REVENUE			6,433,949.42	6,822,984.00	6.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			13,215,765.42	13,871,512.00	5.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,497,637.42	8,809,465.00	3.7%
To County Offices		7212	19,477.00	17,896.00	-8.1%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	4,606,515.00	5,044,151.00	9.5%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,123,629.42	13,871,512.00	5.7%
TOTAL EXPENDITURES			13,123,629.42	13,871,512.00	5.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,781,816.00	7,048,528.00	3.9%
3) Other State Revenue		8300-8599	6,433,949.42	6,822,984.00	6.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,215,765.42	13,871,512.00	5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,123,629.42	13,871,512.00	5.7%
10) TOTAL, EXPENDITURES			13,123,629.42	13,871,512.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			92,136.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,136.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.58	92,136.58	15885517.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.58	92,136.58	15885517.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.58	92,136.58	15885517.2%
2) Ending Balance, June 30 (E + F1e)			92,136.58	92,136.58	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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			92,136.61	92,136.61	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	(0.03)	(0.03)	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6500	Special Education	92,136.61	92,136.61
Total, Restricted Balance		92,136.61	92,136.61

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,965.61	20,000.00	-12.9%
3) Other State Revenue		8300-8599	791,826.54	711,288.00	-10.2%
4) Other Local Revenue		8600-8799	214,724.13	191,555.00	-10.8%
5) TOTAL REVENUES			1,029,516.28	922,843.00	-10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	391,588.44	391,602.00	0.0%
2) Classified Salaries		2000-2999	255,992.32	262,492.00	2.5%
3) Employee Benefits		3000-3999	338,173.70	296,179.00	-12.4%
4) Books and Supplies		4000-4999	33,022.22	30,323.00	-8.2%
5) Services and Other Operating Expenditures		5000-5999	196,965.36	57,166.00	-71.0%
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	91,549.56	73,564.00	-19.6%
9) TOTAL EXPENDITURES			1,307,291.60	1,111,326.00	-15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(277,775.32)	(188,483.00)	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	283,335.00	188,486.00	-33.5%
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			283,335.00	188,486.00	-33.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,559.68	3.00	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,432.11	15,991.79	53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,432.11	15,991.79	53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,432.11	15,991.79	53.3%
2) Ending Balance, June 30 (E + F1e)			15,991.79	15,994.79	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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,991.82	15,994.79	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	(0.03)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(39,562.17)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	102,511.73		
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			62,949.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	46,957.77		
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			46,957.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,991.79		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,965.51	20,000.00	-12.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.10	0.00	-100.0%
TOTAL, FEDERAL REVENUE			22,965.61	20,000.00	-12.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,000.65	2,400.00	20.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	580,090.00	706,388.00	21.8%
All Other State Revenue	All Other	8590	209,735.89	2,500.00	-98.8%
TOTAL, OTHER STATE REVENUE			791,826.54	711,288.00	-10.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	428.21	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	0.00	0.00	0.0%
All Other Fees and Contracts		8689	169,832.00	156,975.00	-7.6%
Other Local Revenue					
All Other Local Revenue		8699	44,463.92	34,580.00	-22.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,724.13	191,555.00	-10.8%
TOTAL, REVENUES			1,029,516.28	922,843.00	-10.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	290,219.64	287,193.00	-1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,368.80	104,409.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			391,588.44	391,602.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	122,487.33	115,070.00	-6.1%
Classified Support Salaries		2200	90,018.18	95,977.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,486.81	51,445.00	18.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			255,992.32	262,492.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	100,842.53	70,217.00	-30.4%
PERS		3201-3202	55,256.54	49,762.00	-9.9%
OASDI/Medicare/Alternative		3301-3302	8,885.87	9,334.00	5.0%
Health and Welfare Benefits		3401-3402	109,748.56	112,785.00	2.8%
Unemployment Insurance		3501-3502	290.70	316.00	8.7%
Workers' Compensation		3601-3602	27,493.63	28,634.00	4.1%
OPEB, Allocated		3701-3702	35,655.87	25,131.00	-29.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			338,173.70	296,179.00	-12.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,462.73	16,323.00	-23.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	11,559.49	14,000.00	21.1%
TOTAL, BOOKS AND SUPPLIES			33,022.22	30,323.00	-8.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	129,633.00	0.00	-100.0%
Travel and Conferences		5200	7,078.33	8,600.00	21.5%
Dues and Memberships		5300	165.00	120.00	-27.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,316.11	22,500.00	16.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,284.69	8,839.00	40.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,724.95	9,977.00	266.1%
Professional/Consulting Services and Operating Expenditures		5800	29,886.29	5,335.00	-82.1%
Communications		5900	1,876.99	1,795.00	-4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			196,965.36	57,166.00	-71.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	91,549.56	73,564.00	-19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			91,549.56	73,564.00	-19.6%
TOTAL, EXPENDITURES			1,307,291.60	1,111,326.00	-15.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	283,335.00	188,486.00	-33.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			283,335.00	188,486.00	-33.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			283,335.00	188,486.00	-33.5%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,965.61	20,000.00	-12.9%
3) Other State Revenue		8300-8599	791,826.54	711,288.00	-10.2%
4) Other Local Revenue		8600-8799	214,724.13	191,555.00	-10.8%
5) TOTAL, REVENUES			1,029,516.28	922,843.00	-10.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		12,631.21	15,800.00	25.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,031,413.07	834,217.00	-19.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		91,549.56	73,564.00	-19.6%
8) Plant Services	8000-8999		171,697.76	187,745.00	9.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,307,291.60	1,111,326.00	-15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(277,775.32)	(188,483.00)	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	283,335.00	188,486.00	-33.5%
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			283,335.00	188,486.00	-33.5%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,559.68	3.00	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,432.11	15,991.79	53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,432.11	15,991.79	53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,432.11	15,991.79	53.3%
2) Ending Balance, June 30 (E + F1e)			15,991.79	15,994.79	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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,991.82	15,994.79	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	(0.03)	0.00	-100.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5035	Child Development: Quality Improvement Activities	0.10	0.10
6105	Child Development: California State Preschool Program	0.00	2.97
9010	Other Restricted Local	15,991.72	15,991.72
Total, Restricted Balance		15,991.82	15,994.79

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,344.69	47,378.00	-47.6%
3) Other State Revenue		8300-8599	11,480.11	4,086.00	-64.4%
4) Other Local Revenue		8600-8799	1,123.36	940.00	-16.3%
5) TOTAL, REVENUES			102,948.16	52,404.00	-49.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	43,150.69	45,194.00	4.7%
3) Employee Benefits		3000-3999	13,157.05	12,142.00	-7.7%
4) Books and Supplies		4000-4999	68,049.48	55,400.00	-18.6%
5) Services and Other Operating Expenditures		5000-5999	7,524.16	5,720.00	-24.0%
6) Capital Outlay		6000-6999	44,365.40	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	6,722.80	3,554.00	-47.1%
9) TOTAL, EXPENDITURES			182,969.58	122,010.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,021.42)	(69,606.00)	-13.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,021.42	69,606.00	-13.0%
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			80,021.42	69,606.00	-13.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(2,565.06)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,984.72		
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			8,419.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,419.66		
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			8,419.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	45,979.29	47,378.00	3.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	44,365.40	0.00	-100.0%
TOTAL, FEDERAL REVENUE			90,344.69	47,378.00	-47.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	11,480.11	4,086.00	-64.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,480.11	4,086.00	-64.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,542.50	1,000.00	-35.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(419.14)	(60.00)	-85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,123.36	940.00	-16.3%
TOTAL, REVENUES			102,948.16	52,404.00	-49.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,916.04	10,207.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,234.65	34,987.00	5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			43,150.69	45,194.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,601.62	9,400.00	23.7%
OASDI/Medicare/Alternative		3301-3302	623.77	655.00	5.0%
Health and Welfare Benefits		3401-3402	270.60	0.00	-100.0%
Unemployment Insurance		3501-3502	21.62	22.00	1.8%
Workers' Compensation		3601-3602	2,040.73	2,065.00	1.2%
OPEB, Allocated		3701-3702	2,598.71	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,157.05	12,142.00	-7.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,474.08	5,400.00	-48.4%
Noncapitalized Equipment		4400	6,110.89	0.00	-100.0%
Food		4700	51,464.51	50,000.00	-2.8%
TOTAL, BOOKS AND SUPPLIES			68,049.48	55,400.00	-18.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,335.18	1,620.00	-69.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	908.98	1,500.00	65.0%
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	(1,310.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,590.00	2,600.00	0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,524.16	5,720.00	-24.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	44,365.40	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			44,365.40	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,722.80	3,554.00	-47.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,722.80	3,554.00	-47.1%
TOTAL, EXPENDITURES			182,969.58	122,010.00	-33.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	80,021.42	69,606.00	-13.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,021.42	69,606.00	-13.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,021.42	69,606.00	-13.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,344.69	47,378.00	-47.6%
3) Other State Revenue		8300-8599	11,480.11	4,086.00	-64.4%
4) Other Local Revenue		8600-8799	1,123.36	940.00	-16.3%
5) TOTAL, REVENUES			102,948.16	52,404.00	-49.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		172,671.23	116,956.00	-32.3%
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		2,666.57	0.00	-100.0%
7) General Administration	7000-7999		6,722.80	3,554.00	-47.1%
8) Plant Services	8000-8999		908.98	1,500.00	65.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			182,969.58	122,010.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(80,021.42)	(69,606.00)	-13.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,021.42	69,606.00	-13.0%
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			80,021.42	69,606.00	-13.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,133.72	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,133.72	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	12,013.62	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,013.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			2,120.10	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,120.11	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,120.11)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	2,120.09	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	12,013.63	0.00	-100.0%
TOTAL, FEDERAL REVENUE			14,133.72	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			14,133.72	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	12,013.62	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,013.62	0.00	-100.0%
TOTAL, EXPENDITURES			12,013.62	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,120.11	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,120.11	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,133.72	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,133.72	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,013.62	0.00	-100.0%
10) TOTAL, EXPENDITURES			12,013.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,120.10	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,120.11	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,120.11)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,799.72	10,000.00	2.0%
5) TOTAL, REVENUES			9,799.72	10,000.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,799.72	10,000.00	2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	78,517.25	14,360.00	-81.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(78,517.25)	(14,360.00)	-81.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,717.53)	(4,360.00)	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,479.80	418,762.27	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,479.80	418,762.27	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,479.80	418,762.27	-14.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			418,762.27	414,402.27	-1.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	58,185.85	53,825.85	-7.5%
RESERVED FOR DP UPGRADES	0000	9780	58,185.85		
RESERVED FOR DP UPGRADES	0000	9780		53,825.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,576.42	360,576.42	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	418,762.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			418,762.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			418,762.27		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,799.72	10,000.00	2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,799.72	10,000.00	2.0%
TOTAL, REVENUES			9,799.72	10,000.00	2.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	78,517.25	14,360.00	-81.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			78,517.25	14,360.00	-81.7%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(78,517.25)	(14,360.00)	-81.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,799.72	10,000.00	2.0%
5) TOTAL, REVENUES			9,799.72	10,000.00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,799.72	10,000.00	2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	78,517.25	14,360.00	-81.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(78,517.25)	(14,360.00)	-81.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,717.53)	(4,360.00)	-93.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	487,479.80	418,762.27	-14.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			487,479.80	418,762.27	-14.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			487,479.80	418,762.27	-14.1%
2) Ending Balance, June 30 (E + F1e)					
			418,762.27	414,402.27	-1.0%
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 Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	58,185.85	53,825.85	-7.5%
	0000	9780	58,185.85		
	0000	9780		53,825.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	360,576.42	360,576.42	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,126.33	25,000.00	-11.1%
5) TOTAL, REVENUES			28,126.33	25,000.00	-11.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,126.33	25,000.00	-11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	305,825.14	0.00	-100.0%
b) Transfers Out		7600-7629	251,982.40	348,242.00	38.2%
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			53,842.74	(348,242.00)	-746.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,969.07	(323,242.00)	-494.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,411,593.68	1,493,562.75	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,411,593.68	1,493,562.75	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,411,593.68	1,493,562.75	5.8%
2) Ending Balance, June 30 (E + F1e)			1,493,562.75	1,170,320.75	-21.6%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,493,562.75	1,170,320.75	-21.6%
RESERVED FOR FUND 20 OPEB EXPENC	0000	9780	1,493,562.75		
RESERVED FOR FUND 20 OPEB	0000	9780		1,170,320.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

40 10405 0000000
 Form 20

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,481,087.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,493,562.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,493,562.75		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	28,126.33	25,000.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,126.33	25,000.00	-11.1%
TOTAL, REVENUES			28,126.33	25,000.00	-11.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	305,825.14	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			305,825.14	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	251,982.40	348,242.00	38.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			251,982.40	348,242.00	38.2%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			53,842.74	(348,242.00)	-746.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,126.33	25,000.00	-11.1%
5) TOTAL, REVENUES			28,126.33	25,000.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,126.33	25,000.00	-11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	305,825.14	0.00	-100.0%
b) Transfers Out		7600-7629	251,982.40	348,242.00	38.2%
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			53,842.74	(348,242.00)	-746.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,969.07	(323,242.00)	-494.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,411,593.68	1,493,562.75	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,411,593.68	1,493,562.75	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,411,593.68	1,493,562.75	5.8%
2) Ending Balance, June 30 (E + F1e)			1,493,562.75	1,170,320.75	-21.6%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,493,562.75	1,170,320.75	-21.6%
RESERVED FOR FUND 20 OPEB EXPEND	0000	9780	1,493,562.75		
RESERVED FOR FUND 20 OPEB	0000	9780		1,170,320.75	
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,760.21	10,000.00	-7.1%
5) TOTAL, REVENUES			10,760.21	10,000.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(4,030.07)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	668,610.86	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			664,580.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(653,820.58)	10,000.00	-101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	10,760.21	10,000.00	-7.1%
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			49,239.79	50,000.00	1.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(604,580.79)	60,000.00	-109.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	815,731.43	211,150.64	-74.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			815,731.43	211,150.64	-74.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			815,731.43	211,150.64	-74.1%
2) Ending Balance, June 30 (E + F1e)					
			211,150.64	271,150.64	28.4%
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 Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	211,150.64	271,150.64	28.4%
	0000	9780	211,150.64		
	0000	9780		271,150.64	
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	407,053.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			407,053.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	195,902.88		
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			195,902.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			211,150.64		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,760.21	10,000.00	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,760.21	10,000.00	-7.1%
TOTAL, REVENUES			10,760.21	10,000.00	-7.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	(4,030.07)	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			(4,030.07)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	110,613.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	535,134.26	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	22,863.60	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			668,610.86	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			664,580.79	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,760.21	10,000.00	-7.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,760.21	10,000.00	-7.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			49,239.79	50,000.00	1.5%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,760.21	10,000.00	-7.1%
5) TOTAL, REVENUES			10,760.21	10,000.00	-7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		664,580.79	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			664,580.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(653,820.58)	10,000.00	-101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	10,760.21	10,000.00	-7.1%
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			49,239.79	50,000.00	1.5%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(604,580.79)	60,000.00	-109.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	815,731.43	211,150.64	-74.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			815,731.43	211,150.64	-74.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			815,731.43	211,150.64	-74.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	211,150.64	271,150.64	28.4%
RESERVED FOR CAPITAL OUTLAY	0000	9780	211,150.64		
RESERVED FUND 40 CAPITAL OUTLAY	0000	9780		271,150.64	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
	Total, Restricted Balance	0.00	0.00

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	23.09	24.25	24.25	23.10	20.00	20.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	62.35	64.47	64.47	62.35	62.00	62.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	85.44	88.72	88.72	85.45	82.00	82.00
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	33.19	33.24	33.24	33.19	29.37	29.37
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.63	2.63	2.63	2.63	2.63	2.63
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	35.82	35.87	35.87	35.82	32.00	32.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	121.26	124.59	124.59	121.27	114.00	114.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	32,751.85	32,643.72	32,643.72	32,716.06	32,424.36	32,424.36
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,769,354.00	(901,672.00)	2,867,682.00	0.00	487,000.00	2,380,682.00
Work in Progress	158,552.00		158,552.00	490,430.00		648,982.00
Total capital assets not being depreciated	3,927,906.00	(901,672.00)	3,026,234.00	490,430.00	487,000.00	3,029,664.00
Capital assets being depreciated:						
Land Improvements	373,225.00		373,225.00	89,404.00		462,629.00
Buildings	43,774,479.38	(5,212,573.00)	38,561,906.38	656,571.00	5,319,012.00	33,899,465.38
Equipment	2,232,351.73	0.00	2,232,351.73	200,874.00		2,433,225.73
Total capital assets being depreciated	46,380,056.11	(5,212,573.00)	41,167,483.11	946,849.00	5,319,012.00	36,795,320.11
Accumulated Depreciation for:						
Land Improvements	(121,641.95)		(121,641.95)	(21,866.00)		(143,507.95)
Buildings	(19,092,210.82)	1,811,917.82	(17,280,293.00)	(957,383.00)	(1,462,487.00)	(16,775,189.00)
Equipment	(1,690,884.37)		(1,690,884.37)	(147,551.00)		(1,838,435.37)
Total accumulated depreciation	(20,904,737.14)	1,811,917.82	(19,092,819.32)	(1,126,800.00)	(1,462,487.00)	(18,757,132.32)
Total capital assets being depreciated, net	25,475,318.97	(3,400,655.18)	22,074,663.79	(179,951.00)	3,856,525.00	18,038,187.79
Governmental activity capital assets, net	29,403,224.97	(4,302,327.18)	25,100,897.79	310,479.00	4,343,525.00	21,067,851.79
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			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
Total capital assets being depreciated, net			0.00			0.00
Business-type activity capital assets, net			0.00			0.00

Unearned Revenue

Unaudited Actuals 2018-19
SLO COUNTY OFFICE OF ED
REVENUES, AND EXP - ALL FUNDS
UNEARNED REVENUES
CAT FORM

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Complete Indirect Cost Rate

Program Name Assigned To	12.46%		Federal Awards		Federal Awards		Federal Awards		Federal Awards		Federal Awards		Federal Awards	
	Title 1	Title 1 D	Migrant	Migrant Summer	Migrant MESRP	Migrant MESRP Summer	ESSA: CSI	ESSA: CSI SCH IMPROV FOR COE	Sp Ed - Local Assistance	Sp Ed - Infant Part H	Fund 01	Fund 01	Fund 01	Fund 01
Resource Code	3010	3025	3060	3061	3110	3111	3182	3183	3310	3385				
Indirect Cost Rate	8290	8290	8290	8290	8290	8290	8290	8290	8287	8182				
Local Description	12.46%	12.46%	12.46%	12.46%	12.46%	12.46%	12.46%	12.46%	12.46%	12.46%				
Award	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01				
1. Prior Year Carryover	105,715.00	6,578.00					0.00		0.00					
2. a. Current Year Award	876,511.00	177,519.00	1,696,426.00	327,245.00	87,036.00	25,738.00	172,442.00	28,329.00	19,826.00	62,152.00				
b. Transferability (NCLB)		0.00					0.00		0.00					
c. Adj. Current Yr. Award (2a+2b)	876,511.00	177,519.00	1,696,426.00	327,245.00	87,036.00	25,738.00	172,442.00	28,329.00	19,826.00	62,152.00				
3. Required Matching Funds / Other		0.00					0.00		0.00					
4. Total Available Award (1+2c+3)	982,226.00	184,097.00	1,696,426.00	327,245.00	87,036.00	25,738.00	172,442.00	28,329.00	19,826.00	62,152.00				
Revenues														
5. Revenue Deferred Prior Year	121,879.84	0.00					0.00		0.00					
6. Cash Received in Current Year	610,772.16	118,255.00					43,111.00	7,082.00	0.00	0.00				
7. Contributed Matching Funds		0.00					0.00		0.00					
8. Total Available (5+6+7)	732,652.00	118,255.00	0.00	345,281.11	72,765.87	23,725.69	43,111.00	7,082.00	0.00	0.00				
Expenditures														
9. Donor-Authorized Expenditures	638,812.34	92,935.10	1,463,730.84	345,281.11	72,765.87	23,725.69	1,612.82	804.00	19,826.00	62,152.00				
10. Non Donor-Authorized Expenditures		0.00					0.00		0.00					
11. Total Expenditures (9+10)	638,812.34	92,935.10	1,463,730.84	345,281.11	72,765.87	23,725.69	1,612.82	804.00	19,826.00	62,152.00				
12. Less: Amts Incl in Line 6 above for Prior Yr Adjs		(16,055.00)			(906.96)		0.00		0.00					
13. Calculation of Deferred Revenue	93,839.66	9,264.90	(1,463,730.84)	0.00	(906.96)	0.00	41,498.18	6,278.00	(19,826.00)	(62,152.00)				
or A/P & A/R amounts (8-9+12)	93,839.66	9,264.90	(1,463,730.84)	0.00	(906.96)	0.00	41,498.18	6,278.00	(19,826.00)	(62,152.00)				
a. Deferred Revenue		9,264.90					41,498.18	6,278.00						
b. Accounts Payable		0.00												
c. Accounts Receivable	2,662.18	0.00	623,637.51						19,826.00	93,228.00				
14. Unused Grant Award Calculation (4-9)	343,413.66	91,161.90	232,695.16	(18,036.11)	14,270.13	2,012.31	170,829.18	27,525.00	0.00	0.00				
15. If Carryover is allowed, enter line 14 amount here		91,161.90						27,525.00						
16. Reconciliation of Revenue (5+6-13a-13b+13c)	735,314.18	108,990.10	623,637.51	345,281.11	72,765.87	23,725.69	1,612.82	804.00	19,826.00	62,152.00				

Unearned Revenue

Unaudited Actuals 2018-19
SLO COUNTY OFFICE OF ED
REVENUES, AND EXP - ALL FUNDS
UNEARNED REVENUES
CAT FORM

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Complete Indirect Cost Rate

Program Name Assigned To	Federal Awards		Federal Awards		Federal Awards		Federal Awards		State Awards		State Awards	
	Title II - Teacher Quality	Title IV, Part A ESSA/ Stud Sup/ Acad Enrich	Title III - LEP	Homeless Children Education Grant	Title IV pt E Foster Care Admin	Career Pathways Trust	Career Technical Education Incentive Grant	SpEd Infant Discretionary	TUPE-Admin	CTA -TUPE		
Resource Code	Suzanne 4035	Suzanne 4127	Suzanne 4203	Katy 5630	Katy 5850	Rebecca 6382	Rebecca 6387	Suzanne 6515	Tony 6680	Tony 6685		
Revenue Object	8290	8290	8290/8287	8290	8285	8590	8590	8590	8590	8590		
Indirect Cost Rate	12.46%	12.46%	2.00%	12.46%	12.46%	12.46%	12.46%	12.46%	12.46%	12.46%		
Local Description	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01		
Award												
1. Prior Year Carryover	0.00	0.00	1,669.00	14,256.00	10,703.46	803,519.32	125,877.77	0.00	2,004.00	5,249.00		
2. a. Current Year Award	17,135.00	59,337.00	11,291.00	175,000.00	43,136.96	0.00	0.00	10,756.00	37,500.00	37,500.00		
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
c. Adj Current Yr Award (2a+2b)	17,135.00	59,337.00	11,291.00	175,000.00	43,136.96	0.00	0.00	10,756.00	37,500.00	37,500.00		
3. Required Matching Funds / Other	0.00	0.00	0.00	225.00	0.00	0.00	0.00	0.00	0.00	0.00		
4. Total Available Award (1+2c+3)	17,135.00	59,337.00	12,960.00	189,481.00	53,840.42	803,519.32	125,877.77	10,756.00	39,504.00	42,749.00		
Revenues												
5. Revenue Deferred Prior Year	0.00	0.00	0.00	0.00	0.00	803,519.32	125,877.77	0.00	0.00	0.00		
6. Cash Received in Current Year	9,919.00	28,884.00	19,406.00	119,256.05	43,136.96	0.00	0.00	7,800.00	30,129.00	33,374.00		
7. Contributed Matching Funds	0.00	0.00	0.00	225.00	0.00	0.00	0.00	0.00	0.00	0.00		
8. Total Available (5+6+7)	9,919.00	28,884.00	19,406.00	119,481.05	43,136.96	803,519.32	125,877.77	7,800.00	30,129.00	33,374.00		
Expenditures												
9. Donor-Authorized Expenditures	4,822.31	0.00	12,960.00	189,481.00	20,489.00	803,519.32	113,678.75	10,756.00	33,641.00	34,677.00		
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
11. Total Expenditures (9+10)	4,822.31	0.00	12,960.00	189,481.00	20,489.00	803,519.32	113,678.75	10,756.00	33,641.00	34,677.00		
12. Less: Amts Incl in Line 6 above for Prior Yr Adj's	(1,731.00)	0.00	(12,220.11)	0.00	0.00	0.00	0.00	(7,800.00)	0.00	0.00		
13. Calculation of Deferred Revenue	3,365.69	28,884.00	(5,774.11)	(69,999.95)	22,647.96	0.00	12,199.02	(10,756.00)	(3,512.00)	(1,303.00)		
or A/P & A/R amounts (8-9+12)	3,365.69	28,884.00	(5,774.11)	(69,999.95)	22,647.96	0.00	12,199.02	(10,756.00)	(3,512.00)	(1,303.00)		
a. Deferred Revenue	3,365.69	28,884.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
c. Accounts Receivable	0.00	0.00	5,774.11	69,999.95	0.00	0.00	0.00	10,756.00	3,512.00	1,303.00		
14. Unused Grant Award Calculation (4-9)	12,312.69	59,337.00	0.00	0.00	33,351.42	0.00	12,199.02	0.00	5,863.00	8,072.00		
15. If Carryover is allowed, enter line 14 amount here	12,312.69	59,337.00	0.00	0.00	33,351.42	0.00	12,199.02	0.00	5,863.00	8,072.00		
16. Reconciliation of Revenue (5+6-13a-13b+13c)	6,553.31	0.00	25,180.11	189,256.00	43,136.96	803,519.32	125,877.77	18,556.00	33,641.00	34,677.00		

Unaudited Actuals 2018-19
 SLO COUNTY OFFICE OF ED
 REVENUES, AND EXP - ALL FUNDS
 UNEARNED REVENUES
 CAT FORM

Unearned Revenue

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 Complete Indirect Cost Rate

Program Name	State Awards	State Awards	Federal Awards	Federal Awards	Federal Awards	Federal Awards	Federal Awards	Federal Awards	Federal Awards	Federal Awards
Assigned To	Tony	Katy	Rebecca	Rebecca	Rebecca	Rebecca	Katy	Katy	Katy	Katy
Resource Code	6690	7366	7851	7852	7853	7854	3315	3315	3327	3345
Revenue Object	8590	8590	8590	8590	8590	8590	8182/8287	8282	8182	8182
Indirect Cost Rate	12.46%	12.46%	4.00%	4.00%	4.00%	4.00%	12.46%	12.46%	12.46%	12.46%
Local Description	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 08	Fund 08	Fund 08	Fund 08
Award										
1. Prior Year Carryover				0.00			0.00		0.00	1,902.00
2. a. Current Year Award	0.00	232,927.00	90,271.96	480,848.30	487,708.00	700,000.00	36,759.00	36,760.00	382,031.00	2,159.00
b. Transferability (NCLB)										
c. Adj Current Yr Award (2a+2b)	0.00	232,927.00	90,271.96	480,848.30	487,708.00	700,000.00	36,759.00	36,760.00	382,031.00	2,159.00
3. Required Matching Funds / Other			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (1+2c+3)	0.00	232,927.00	90,271.96	480,848.30	487,708.00	700,000.00	36,759.00	36,760.00	382,031.00	4,061.00
Revenues										
5. Revenue Deferred Prior Year	8,791.00	0.00		0.00	195,083.20	0.00	0.00			
6. Cash Received in Current Year		116,462.50	21,574.96	0.00	0.00	280,000.00	0.00	4.17	0.00	0.00
7. Contributed Matching Funds										
8. Total Available (5+6+7)	8,791.00	116,462.50	21,574.96	0.00	195,083.20	280,000.00	0.00	4.17	0.00	0.00
Expenditures										
9. Donor-Authorized Expenditures	3,749.00	225,688.83	90,271.96	480,848.30	194,398.42	195,798.74	36,759.00	36,760.00	382,031.00	0.00
10. Non Donor-Authorized Expenditures										
11. Total Expenditures (9+10)	3,749.00	225,688.83	90,271.96	480,848.30	194,398.42	195,798.74	36,759.00	36,760.00	382,031.00	0.00
12. Less: Amts Incl in Line 6 above for Prior Yr Adj's										
13. Calculation of Deferred Revenue	5,042.00	(109,226.33)	(68,697.00)	(480,848.30)	684.78	84,201.26	(36,759.00)			
or A/P & A/R amounts (8-9+12)	5,042.00	(109,226.33)	(68,697.00)	(480,848.30)	684.78	84,201.26	(36,759.00)			0.00
a. Deferred Revenue	5,042.00					84,201.26				
b. Accounts Payable										
c. Accounts Receivable		109,226.33	68,697.00	599,445.60			36,759.00	36,755.83	382,031.00	
14. Unused Grant Award Calculation (4-9)	(3,749.00)	7,238.17	0.00	0.00	293,309.58	504,201.26	0.00	0.00	0.00	4,061.00
15. If Carryover is allowed, enter line 14 amount here		7,238.17	0.00		293,551.58	504,201.26	0.00	0.00	0.00	4,061.00
16. Reconciliation of Revenue	3,749.00	225,688.83	90,271.96	599,445.60	195,083.20	195,798.74	36,759.00	36,760.00	382,031.00	0.00
(5+6-13a-13b+13c)										

Unearned Revenue

Unaudited Actuals 2018-19
SLO COUNTY OFFICE OF ED
REVENUES, AND EXP - ALL FUNDS
UNEARNED REVENUES
CAT FORM

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Program Name Assigned To	Federal Awards		Federal Awards		Federal Awards		Federal Awards		Federal Awards	
	Sp Ed - ADR	Sp Ed - Local Assistance	Block Grant AB212	CH DEV:PREK/F AM LIT- PROG SUPRT	CSP-QRIS	NSLP: Equipment Assistance Grant	NSLP: SCH Breakfast Start Up			
Resource Code	Katy 3395	Katy 3310	Maria 5035	6052	Maria 6127	Melissa 5314	Melissa 5380			
Revenue Object	8182	8287	8290	8590	8590	8290	8520			
Indirect Cost Rate	12.46%	12.46%	12.46%	10.00%	12.46%	N/A	N/A			
Local Description	Fund 08	Fund 10	Fund 12	Fund 12	Fund 12	Fund 13	Fund 13			
Award										
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2. a. Current Year Award	30,865.00	6,519,581.00	5,706.00	1,298.89	156,633.00	44,365.40	7,615.29			
b. Transferability (NCLB)										
c. Adj Current Yr Award (2a+2b)	30,865.00	6,519,581.00	5,706.00	1,298.89	156,633.00	44,365.40	7,615.29			
3. Required Matching Funds / Other	0.00	0.00								
4. Total Available Award (1+2c+3)	30,865.00	6,519,581.00	5,706.00	1,298.89	156,633.00	44,365.40	7,615.29			
Revenues										
5. Revenue Deferred Prior Year	0.00	0.00								
6. Cash Received in Current Year	0.00	0.00	5,135.40	624.69	156,633.00	44,365.40	7,615.29			
7. Contributed Matching Funds										
8. Total Available (5+6+7)	0.00	0.00	5,135.40	624.69	156,633.00	44,365.40	7,615.29			
Expenditures										
9. Donor-Authorized Expenditures	30,865.00	0.00	0.00	1,298.89	156,633.00	44,365.40	7,615.29			
10. Non Donor-Authorized Expenditures			0.00							
11. Total Expenditures (9+10)	30,865.00	0.00	0.00	1,298.89	156,633.00	44,365.40	7,615.29			
12. Less: Amts Incl in Line 6 above for Prior Yr Adjs					(15,667.00)					
13. Calculation of Deferred Revenue or A/P & A/R amounts (8-9+12)	(30,865.00)	0.00	5,135.40	(674.20)	(15,667.00)	0.00	0.00			
a. Deferred Revenue										
b. Accounts Payable		6,519,581.00	5,135.40							
c. Accounts Receivable	30,865.00	6,519,581.00		674.20	15,768.40					
14. Unused Grant Award Calculation (4-9)	0.00	6,519,581.00	5,706.00	0.00	0.00	0.00	0.00			
15. If Carryover is allowed, enter line 14 amount here	0.00									
16. Reconciliation of Revenue (5+6-13a-13b+13c)	30,865.00	0.00	0.00	1,298.89	172,421.40	44,365.40	7,615.29			

Fund Balance

Unaudited Actuals 2018-19
 SLO COUNTY OFFICE OF ED
 REVENUES, AND EXP - ALL FUNDS
 RESTRICTED ENDING BALANCES
 CAT FORM

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 Complete Indirect Cost Rate 12.46%

Program Name	Unrestricted					COE LCAP OVERSIGHT
	COMMUNICATIONS & MEDIA	LOCAL SOLUTIONS	ALTERNATIVE EDUCATION	ETC		
Assigned to	Tony 0011	Suzanne 0012	Suzanne 0240	Tony 0470	Tony 0830	
Resource Code	8677	8590	N/A	N/A	8011	
Revenue Object					12.46%	
Indirect Cost Rate					Fund 01	Fund 01
Local Description						
1. Prior Year Restricted Ending Balance		0.00				53,031.00
2. Current Year Award	46,668.00	2,990,609.00	1,506,411.15	181,724.00		192,037.00
3. Required Matching Funds/Other CFGF/CTGF		1,089,154.00				
4. Total Available Award (1+2+3)	46,668.00	4,079,763.00	1,506,411.15	181,724.00		255,068.00
Revenues						
5. Cash Received in Current Year (not including match)	46,668.00	2,691,548.00	1,506,411.15			192,037.00
6. LESS Amounts Included in Line 5 for Prior Year Adjustments		0.00				
7.a. Accounts Receivable (2-5-6)	0.00	299,061.00	0.00	181,724.00		0.00
b. Non-Current Accounts Receivable						
c. Current Accounts Receivable (7a-7b)						
8. Contributed Matching Funds						
9. Total Available (5+7c+8)	46,668.00	2,691,548.00	1,506,411.15	0.00		192,037.00
Expenditures						
10. Donor-Authorized Expenditures	281,655.00	20,105.08	1,506,411.15	181,724.00		141,787.00
11. Non-Donor Authorized Expenditures		0.00				
12. Total Expenditures (10+11)	281,655.00	20,105.08	1,506,411.15	181,724.00		141,787.00
Restricted Ending Balance						
13. Current Year (4-10)	(234,987.00)	4,059,657.92	0.00	0.00		113,281.00

Fund Balance

Unaudited Actuals 2018-19
 SLO COUNTY OFFICE OF ED
 REVENUES, AND EXP - ALL FUNDS
 RESTRICTED ENDING BALANCES
 CAT FORM

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 Complete Indirect Cost Rate

Program Name	DIFFERENTIATED ASSISTANCE	NAAEE MINI GRANT	Commission on Teacher Credentialing	State Awards		Federal Awards
				Lottery	EPA	
Assigned to	Tony	Tony	Suzanne	Suzanne	Suzanne	Maria/MA
Resource Code	0831	0843	0911	1100	1400	5640
Revenue Object	8011	8689	8590	8560	8012	8290
Indirect Cost Rate		12.46%	N/A	N/A	N/A	N/A
Local Description	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01
1. Prior Year Restricted Ending Balance				4,430.32	1.84	24,946.21
2. Current Year Award	700,000.00	5,000.00	152,000.00	16,156.16	16,734.00	15,000.00
3. Required Matching Funds/Other CFGF/CTGF				0.00	0.00	
4. Total Available Award (1+2+3)	700,000.00	5,000.00	152,000.00	20,586.48	16,735.84	39,946.21
Revenues						
5. Cash Received in Current Year (not including match)	700,000.00		148,386.92	13,899.78	16,734.00	0.00
6. LESS Amounts Included in Line 5 for Prior Year Adjustments			3,613.08	525.73	0.00	
7.a. Accounts Receivable (2-5-6)	0.00	5,000.00	(0.00)	1,730.65	0.00	15,000.00
b. Non-Current Accounts Receivable					0.00	
c. Current Accounts Receivable (7a-7b)	0.00	5,000.00	(0.00)	2,256.38	0.00	15,000.00
8. Contributed Matching Funds					0.00	
9. Total Available (5+7c+8)	700,000.00	5,000.00	148,386.92	16,156.16	16,734.00	15,000.00
Expenditures						
10. Donor-Authorized Expenditures	8,045.00	893.00		9,616.74	16,735.84	9,777.27
11. Non-Donor Authorized Expenditures						
12. Total Expenditures (10+11)	8,045.00	893.00	0.00	9,616.74	16,735.84	9,777.27
Restricted Ending Balance						
13. Current Year (4-10)	691,955.00	4,107.00	152,000.00	10,969.74	0.00	30,168.94

Fund Balance

Unaudited Actuals 2018-19
 SLO COUNTY OFFICE OF ED
 REVENUES, AND EXP - ALL FUNDS
 RESTRICTED ENDING BALANCES
 CAT FORM

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 Complete Indirect Cost Rate

Program Name	Federal Awards				State Awards			
	Title IV E Foster Care Transportation	California Clean Energy Jobs Act	Lottery - Instructional Materials	Education (Regional Programs Bill Backs)	Spec Ed Juv Ct	State Awards	Spec Ed Infant	State Awards
Assigned to	Katy	Tony	Suzanne	Sonia/MA	Suzanne	Suzanne	Suzanne	
Resource Code	5850	6230	6300	6500	6505	6510	6510	
Revenue Object	8285	8590	8560	8311	8311	8311	8311	
Indirect Cost Rate	12.46%	12.46%	N/A	12.46%	12.46%	12.46%	12.46%	
Local Description	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	
1. Prior Year Restricted Ending Balance		2,559.00	(31.93)	0.00	0.00	0.00	73,667.36	
2. Current Year Award	53,840.42		14,544.33	5,337,263.28	676,545.05	676,545.05	564,091.05	
3. Required Matching Funds/Other CFGF/CTGF								
4. Total Available Award (1+2+3)	53,840.42	2,559.00	14,512.40	5,337,263.28	676,545.05	676,545.05	637,758.41	
Revenues								
5. Cash Received in Current Year (not including match)	43,136.96		8,258.09	4,995,899.48	676,545.05	676,545.05	564,091.05	
6. LESS Amounts Included in Line 5 for Prior Year Adjustments	(12,486.25)		3,655.40					
7 a. Accounts Receivable (2-5-6)	23,189.71	0.00	2,630.84	341,363.80	0.00	0.00	0.00	
b. Non-Current Accounts Receivable								
c. Current Accounts Receivable (7a-7b)	23,189.71	0.00	2,630.84	341,363.80	0.00	0.00	0.00	
8. Contributed Matching Funds								
9. Total Available (5+7c+8)	66,326.67	0.00	10,988.93	5,337,263.28	676,545.05	676,545.05	564,091.05	
Expenditures								
10. Donor-Authorized Expenditures	20,489.00	2,559.00	0.00	5,028,298.15	676,545.05	676,545.05	503,333.51	
11. Non-Donor Authorized Expenditures			0.00					
12. Total Expenditures (10+11)	20,489.00	2,559.00	0.00	5,028,298.15	676,545.05	676,545.05	503,333.51	
Restricted Ending Balance								
13. Current Year (4-10)	33,351.42	0.00	14,512.40	308,965.13	0.00	0.00	134,424.90	

Fund Balance

Unaudited Actuals 2018-19
 SLO COUNTY OFFICE OF ED
 REVENUES, AND EXP - ALL FUNDS
 RESTRICTED ENDING BALANCES
 CAT FORM

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Complete Indirect Cost Rate

Program Name	BILINGUAL TCHR PROF DEV		ONGOING & MAJOR MAINT-		REC - Donations		College Night		Mock Trial		QZAB REC		Children Services Network	
	Tony	Tony/MA	Tony	Tony	Tony	Tony	Tony	Tony	Tony	Tony	Tony	Tony	Tony	Tony
Assigned to	7881	8150	9011	9012	9028	9047	9049							
Resource Code	8590	8699/8694	8699/8694	8694	8699	8990	8699							
Revenue Object	8.00%	0.00%	12.46%	0.00%	0.00%	N/A	N/A							
Indirect Cost Rate	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01							
Local Description														
1. Prior Year Restricted Ending Balance	564,370.00		1,288.00	3,239.00	5,037.00	355,825.14	3,931.00							
2. Current Year Award		411,616.00	10,678.00	5,833.00	9,450.00	(50,000.00)								
3. Required Matching Funds/Other CFGF/CTGF														
4. Total Available Award (1+2+3)	564,370.00	411,616.00	11,966.00	9,072.00	14,487.00	305,825.14	3,931.00							
Revenues														
5. Cash Received in Current Year (not including match)	0.00	411,616.00	10,678.00	5,833.00	9,450.00	(50,000.00)								
6. LESS Amounts Included in Line 5 for Prior Year Adjustments														
7.a. Accounts Receivable (2-5-6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
b. Non-Current Accounts Receivable														
c. Current Accounts Receivable (7a-7b)	0.00	0.00	0.00		0.00	0.00	0.00							
8. Contributed Matching Funds														
9. Total Available (5+7c+8)	0.00	411,616.00	10,678.00	5,833.00	9,450.00	(50,000.00)	0.00							
Expenditures														
10. Donor-Authorized Expenditures	160,301.00	462,906.17	11,387.00	1,091.00	10,889.00	305,825.14	2,555.00							
11. Non-Donor Authorized Expenditures														
12. Total Expenditures (10+11)	160,301.00	462,906.17	11,387.00	1,091.00	10,889.00	305,825.14	2,555.00							
Restricted Ending Balance														
13. Current Year (4-10)	404,069.00	(51,290.17)	579.00	7,981.00	3,598.00	0.00	1,376.00							

Fund Balance

Unaudited Actuals 2018-19
 SLO COUNTY OFFICE OF ED
 REVENUES, AND EXP - ALL FUNDS
 RESTRICTED ENDING BALANCES
 CAT FORM

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 Complete Indirect Cost Rate

Program Name	Local Awards		SIPE-SAFETY GRANT	ANNUAL EDUCATION REPORT	LARRY PETERSON SCHOLARSHIP	COMMUNITY ARTS ED OUTREACH	Remove?
	MAA	MAA					
Assigned to	Maria/MA	Tony					
Resource Code	9052	9055	9098	9120	9121	Tony	Tony
Revenue Object	8677	8699/8980	8694	8699	8699	8699	8699
Indirect Cost Rate	12.46%	N/A	N/A	N/A	12.46%	N/A	N/A
Local Description	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01
1. Prior Year Restricted Ending Balance	57,107.91	7,076.00	2,430.00	5,795.00	21,981.00		
2. Current Year Award	185,610.11	22,059.00	5,000.00		85,778.00		
3. Required Matching Funds/Other CFGF/CTGF							
4. Total Available Award (1+2+3)	242,718.02	29,135.00	7,430.00	5,795.00	107,759.00		0.00
Revenues							
5. Cash Received in Current Year (not including match)	185,610.11	22,059.00	5,000.00		85,778.00		
6. LESS Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (5+7c+8)	185,610.11	22,059.00	5,000.00	0.00	85,778.00		0.00
Expenditures							
10. Donor-Authorized Expenditures		20,284.00	4,372.57		67,154.00		
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (10+11)	0.00	20,284.00	4,372.57	0.00	67,154.00		0.00
Restricted Ending Balance							
13. Current Year (4-10)	242,718.02	8,851.00	3,057.43	5,795.00	40,605.00		0.00

Fund Balance

Unaudited Actuals 2018-19
 SLO COUNTY OFFICE OF ED
 REVENUES, AND EXP - ALL FUNDS
 RESTRICTED ENDING BALANCES
 CAT FORM

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 Complete Indirect Cost Rate

Program Name	NEA ART WORKS		COMMUNITY ARTS DISCRETIONARY		Rotary Club Donations	So Cal Gas Co	Local Awards	Local Awards	Local Awards
	Tony	Tony	Tony	Tony	Tony	Tony	Maria	Tony	
Assigned to	9123	9124	9125	9134	9136	9180			
Resource Code	8699	8990	8694	8699	8699	8699			
Revenue Object	N/A	12.46%	N/A	12.46%	8.60%	0.00%			
Indirect Cost Rate	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01			
Local Description									
1. Prior Year Restricted Ending Balance	(6,778.00)	35,113.00	500.00	4,006.00	0.00				
2. Current Year Award	45,000.00	86,000.00	35,410.00	(1.00)	126,612.72	6,500.00			
3. Required Matching Funds/Other CFGF/CTGF					0.00				
4. Total Available Award (1+2+3)	38,222.00	121,113.00	35,910.00	4,005.00	126,612.72	6,500.00			
Revenues									
5. Cash Received in Current Year (not including match)		86,000.00	35,410.00	(1.00)	51,292.04	6,500.00			
6. LESS Amounts Included in Line 5 for Prior Year Adjustments									
7.a. Accounts Receivable (2-5-6)	45,000.00	0.00	0.00	0.00	75,320.68	0.00			
b. Non-Current Accounts Receivable					0.00				
c. Current Accounts Receivable (7a-7b)	45,000.00	0.00	0.00	0.00	75,320.68	0.00			
8. Contributed Matching Funds									
9. Total Available (5+7c+8)	45,000.00	86,000.00	35,410.00	(1.00)	126,612.72	6,500.00			
Expenditures									
10. Donor-Authorized Expenditures		4,763.00	35,410.00	1,414.00	126,612.72	6,500.00			
11. Non-Donor Authorized Expenditures									
12. Total Expenditures (10+11)	0.00	4,763.00	35,410.00	1,414.00	126,612.72	6,500.00			
Restricted Ending Balance									
13. Current Year (4-10)	38,222.00	116,350.00	500.00	2,591.00	0.00	0.00			

Fund Balance

Unaudited Actuals 2018-19
SLO COUNTY OFFICE OF ED
REVENUES, AND EXP - ALL FUNDS
RESTRICTED ENDING BALANCES
CAT FORM

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Complete Indirect Cost Rate

Program Name	Local Awards	Local Awards	Local Awards	Local Awards	Local Awards	Local Awards	Local Awards
	COUNTY MUSIC PROGRAM	Raising a Reader	Early Learning for All	ETC-PEG	CTE - ROP	USE OF FACILITIES	Local Awards
Assigned to	Tony	Maria	Maria	Tony	Tony	Tony	Tony/MA
Resource Code	9408	9417	9418	9515	9634	9693	9694
Revenue Object	8699	8699	8699	8990	8634/8699	8650	8625
Indirect Cost Rate	N/A	N/A	8.50%	N/A	N/A	N/A	N/A
Local Description	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01
1. Prior Year Restricted Ending Balance	1,522.00	18,104.55	0.00	340,864.00	115,552.55	0.00	61,805.90
2. Current Year Award	12,882.00	50,000.00	35,363.18	89,655.00	0.00	30,204.00	467,747.76
3. Required Matching Funds/Other CFGF/CTGF		0.00	0.00		0.00		
4. Total Available Award (1+2+3)	14,404.00	68,104.55	35,363.18	430,519.00	115,552.55	30,204.00	529,553.66
Revenues							
5. Cash Received in Current Year (not including match)	12,882.00	50,000.00	15,206.64	89,655.00		30,204.00	462,758.00
6. LESS Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	0.00	0.00	20,156.54	0.00	0.00	0.00	4,989.76
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	0.00	0.00	20,156.54	0.00			4,989.76
8. Contributed Matching Funds							
9. Total Available (5+7c+8)	12,882.00	50,000.00	35,363.18	89,655.00	0.00	30,204.00	467,747.76
Expenditures							
10. Donor-Authorized Expenditures	12,647.00	42,536.22	35,363.18	114,591.00	37,365.07	9,827.00	380,514.20
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (10+11)	12,647.00	42,536.22	35,363.18	114,591.00	37,365.07	9,827.00	380,514.20
Restricted Ending Balance							
13. Current Year (4-10)	1,757.00	25,568.33	0.00	315,928.00	78,187.48	20,377.00	149,039.46

Unaudited Actuals 2018-19
 SLO COUNTY OFFICE OF ED
 REVENUES, AND EXP - ALL FUNDS
 RESTRICTED ENDING BALANCES
 CAT FORM

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Fund Balance

Program Name	Local Awards	State Awards	State Awards	State Awards	State Awards	Local Awards	Local Awards
	CA CENTER TCHING CAREERS- TCOE	Special Education Total	SELPA Special Ed Mental Health	SELPA SPEC ED PROJECT WORKABILITY	SELPA MAA - MEDI-CAL ADMIN ACTIVITIES	Storycorps SELPA Community Adv	
	Tony	Katy	Katy	Katy	Katy	Katy	Katy
Assigned to							
Resource Code	9821	6500	6512	6520	9052	9260	
Revenue Object	8677	8311 & 8097	8590	8590/8980	8677	8677	
Indirect Cost Rate	12.46%	12.46%	12.46%	12.46%	12.46%	N/A	
Local Description	Fund 01	Fund 08	Fund 08	Fund 08	Fund 08	Fund 08	
1. Prior Year Restricted Ending Balance		82,383.49	9,863.30	0.00	9,214.19	273.37	
2. Current Year Award	54,227.00	1,129,191.91	401,182.00	137,640.00	13,651.99	0.00	
3. Required Matching Funds/Other CFGF/CTGF					3,150.00	1,500.00	
4. Total Available Award (1+2+3)	54,227.00	1,211,575.40	411,045.30	137,640.00	26,016.18	1,773.37	
Revenues							
5. Cash Received in Current Year (not including match)	54,227.00	1,128,331.00	401,182.00	103,230.00	13,651.99	1,500.00	
6. LESS Amounts Included in Line 5 for Prior Year Adjustments							
7.a. Accounts Receivable (2-5-6)	0.00	860.91	0.00	34,410.00	0.00	(1,500.00)	
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	0.00	860.91	0.00	34,410.00	0.00	(1,500.00)	
8. Contributed Matching Funds					3,150.00	1,500.00	
9. Total Available (5+7c+8)	54,227.00	1,129,191.91	401,182.00	137,640.00	16,801.99	1,500.00	
Expenditures							
10. Donor-Authorized Expenditures	1,568.00	1,043,780.57	393,809.00	137,640.00	26,016.00	819.02	
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (10+11)	1,568.00	1,043,780.57	393,809.00	137,640.00	26,016.00	819.02	
Restricted Ending Balance							
13. Current Year (4-10)	52,659.00	167,794.83	17,236.30	0.00	0.18	954.35	

Fund Balance

Unaudited Actuals 2018-19
 SLO COUNTY OFFICE OF ED
 REVENUES, AND EXP - ALL FUNDS
 RESTRICTED ENDING BALANCES
 CAT FORM

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 Complete Indirect Cost Rate

Program Name	State Awards	State Awards	State Awards	Federal Awards	Federal Awards	State Awards	State Awards
	Special Education	Special Education Mental Health	Child Nutrition	Child Nutrition	Child Nutrition	CSPPE STATE PRESCHOOL	STRS On-Behalf Pension Contrib
Assigned to	Katy	Katy	Marla	Marla	Marla	Maria	Tony/MA
Resource Code	6500	6512	0000	5320	6105	7690	
Revenue Object	8311 & 8097	8311 & 8097	8220/8520	8220/8520	8590	8590	
Indirect Cost Rate	12.46%	12.46%	8.00%	10	10	N/A	
Local Description	Fund 10	Fund 10	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12
1. Prior Year Restricted Ending Balance	0.61	61,527.00	0.00	0.00	0.00	0.00	0.00
2. Current Year Award	4,698,651.00	1,673,771.00	15,024.30	24,966.16	597,192.80	51,804.00	
3. Required Matching Funds/Other CFGF/CTGF		4,748.00	12,045.00	436,374.00			
4. Total Available Award (1+2+3)	4,698,651.61	1,735,298.00	19,772.30	37,011.16	1,033,566.80	51,804.00	
Revenues							
5. Cash Received in Current Year (not including match)	4,611,772.00	1,553,998.00	15,024.70	18,478.21	574,959.80	51,804.00	
6 LESS Amounts Included in Line 5 for Prior Year Adjustments	(187,389.00)						
7.a. Accounts Receivable (2-5-6)	274,268.00	119,773.00	(0.40)	6,487.95	22,233.00	0.00	
b. Non-Current Accounts Receivable							
c. Current Accounts Receivable (7a-7b)	274,268.00	520,954.00	(0.40)	6,487.95	22,233.00	0.00	
8. Contributed Matching Funds							
9. Total Available (5+7c+8)	4,886,040.00	2,074,952.00	15,024.30	24,966.16	597,192.80	51,804.00	
Expenditures							
10. Donor-Authorized Expenditures	4,588,552.00	1,735,298.00	19,772.70	37,011.16	1,033,566.83	51,804.00	
11. Non-Donor Authorized Expenditures							
12. Total Expenditures (10+11)	4,588,552.00	1,735,298.00	19,772.70	37,011.16	1,033,566.83	51,804.00	
Restricted Ending Balance							
13. Current Year (4-10)	110,099.61	0.00	(0.40)	0.00	(0.03)	0.00	

Fund Balance

Unaudited Actuals 2018-19
SLO COUNTY OFFICE OF ED
REVENUES, AND EXP - ALL FUNDS
RESTRICTED ENDING BALANCES
CAT FORM

NOTE: Grey shaded areas are FORMULAS. Do Not Enter in Cells!
Complete Indirect Cost Rate

Program Name	Local Awards	Local Awards	Local Awards	Local Awards	Federal Awards
Parent Funds	FIRST 5 PRESCHOOLS	PRESCH- QRIS SUB GRANT	Child Nutrition		
Assigned to	Local Awards	Local Awards	Local Awards	Local Awards	Federal Awards
Resource Code	9010	9044	9887	5310	
Revenue Object	8699	8677	8699	8220/8520	
Indirect Cost Rate	N/A	N/A	N/A	5.25%	
Local Description	Fund12	Fund12	Fund12	Fund 13	
1. Prior Year Restricted Ending Balance	7,721.73	0.00	2,710.38	0.00	
2. Current Year Award	7,644.78	0.00	5,119.85	130,988.89	
3. Required Matching Funds/Other CFGF/CTGF		0.00			
4. Total Available Award (1+2+3)	15,366.51	0.00	7,830.23	130,988.89	
Revenues					
5. Cash Received in Current Year (not including match)	7,644.78	0.00	5,119.85		
6. LESS Amounts Included in Line 5 for Prior Year Adjustments					
7.a. Accounts Receivable (2-5-6)	0.00	0.00	0.00	130,988.89	
b. Non-Current Accounts Receivable					
c. Current Accounts Receivable (7a-7b)	0.00	0.00	0.00	130,988.89	
8. Contributed Matching Funds					
9. Total Available (5+7c+8)	7,644.78	0.00	5,119.85	130,988.89	
Expenditures					
10. Donor-Authorized Expenditures	4,412.90	0.00	2,792.12	130,988.89	
11. Non-Donor Authorized Expenditures					
12. Total Expenditures (10+11)	4,412.90	0.00	2,792.12	130,988.89	
Restricted Ending Balance					
13. Current Year (4-10)	10,953.61	0.00	5,038.11	0.00	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable	63,000.00		63,000.00		21,000.00	42,000.00	21,000.00
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	18,355,026.70		18,355,026.70	0.00	617,408.92	17,737,617.78	617,408.92
Total/Net OPEB Liability	1,308,454.00		1,308,454.00			1,308,454.00	
Compensated Absences Payable	413,225.92		413,225.92	19,507.76		432,733.68	
Governmental activities long-term liabilities	20,139,706.62	0.00	20,139,706.62	19,507.76	638,408.92	19,520,805.46	638,408.92
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			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

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	30,874,713.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,383,438.35
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	830,681.85
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	4,723,852.00
5. Interfund Transfers Out	All	9300	7600-7629	729,181.56
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	24,699.61
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,460,590.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,790,005.02
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	80,021.42
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				16,781,291.57

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		24.25
B. Expenditures per ADA (Line I.E divided by Line II.A)		692,012.02
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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.)	17,439,410.55	169,908.52
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	17,439,410.55	169,908.52
B. Required effort (Line A.2 times 90%)	15,695,469.50	152,917.67
C. Current year expenditures (Line I.E and Line II.B)	16,781,291.57	692,012.02
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 ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2017-18 Actual			2018-19 Actual		
(2017-18 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2017 annual LCFF Target Entitlement Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT	PY ADA, Lines A4 and/or A5, were adjusted; adjust PY Limit, Line A3, accordingly					
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)]), not to exceed A6). Excess is added to Other Services portion.	1,723,858.00		1,723,858.00			1,723,858.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	20,976,166.41		20,976,166.41			21,501,685.37
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	22,700,024.41		22,700,024.41			23,225,543.37
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	102.64	0.00	102.64			88.72
5. Other ADA (Preload/Line B4, PY column)	32,208.52	0.00	32,208.52			32,111.05
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2017-18 Annual County LCFF Calculation)	1,723,858.00		1,723,858.00			1,723,858.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2017-18 Annual County LCFF Calculation)	4,157,037.00		4,157,037.00			4,157,037.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2017-18			Adjustments to 2018-19		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2018-19 Annual Report			2019-20 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	88.72		88.72	82.00		82.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	88.72	0.00	88.72	82.00	0.00	82.00
	2018-19 P2 Report			2019-20 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			32,111.05			32,002.59
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	140,778.66		140,778.66	177,380.00		177,380.00
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)	21,990,584.89		21,990,584.89	21,915,598.00		21,915,598.00
5. Unsecured Roll Taxes (Object 8042)	499,851.33		499,851.33	533,312.00		533,312.00
6. Prior Years' Taxes (Object 8043)	(51,007.92)		(51,007.92)	(29,483.00)		(29,483.00)
7. Supplemental Taxes (Object 8044)	575,336.30		575,336.30	523,476.00		523,476.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	573,014.52		573,014.52	565,097.00		565,097.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	23,728,557.78	0.00	23,728,557.78	23,685,380.00	0.00	23,685,380.00
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)	23,728,557.78	0.00	23,728,557.78	23,685,380.00	0.00	23,685,380.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			3,555,220.00			4,022,769.00
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)			3,555,220.00			4,022,769.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	1,725,558.00		1,725,558.00	1,635,082.00		1,635,082.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,725,558.00	0.00	1,725,558.00	1,635,082.00	0.00	1,635,082.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	35,015,317.93		35,015,317.93	30,219,035.32		30,219,035.32
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	261,196.63		261,196.63	150,000.00		150,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2018-19 Actual			2019-20 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,723,858.00			1,723,858.00
2. Inflation Adjustment			1,0367			1,0385
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.8644			0.9243
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			1,544,789.63			1,654,706.38
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			20,976,166.41			21,501,685.37
6. Inflation Adjustment			1,0367			1,0385
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9970			0.9966
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			21,680,753.74			22,253,579.96
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			23,225,543.37			23,908,286.34
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			23,728,557.78			23,685,380.00
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)			1,725,558.00			1,635,082.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			191,301.89			126,311.64
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			23,919,859.67			23,811,691.64
13. State Aid in Proceeds of Taxes (lessor of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			1,725,558.00			1,635,082.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			23,919,859.67			
b. State Subventions (Line D13)			1,725,558.00			
c. Less: Excluded Appropriations (Line C24)			3,555,220.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			22,090,197.67			

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) 1,621,827.62
- 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) 14,696,129.29

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) 11.04%

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)	1,761,328.37
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	433,419.38
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,000.00
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)	226,174.67
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)	2,464,922.42
9. Carry-Forward Adjustment (Part IV, Line F)	(249,608.12)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,215,314.30

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,336,783.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,501,811.75
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,766,373.09
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	721,998.59
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	170,280.11
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,173,255.63
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)	1,502,860.03
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)	498,249.56
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)	1,822,508.98
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)	31,216.44
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)	1,086,109.04
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	131,881.38
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)	21,743,328.36

**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)**

11.34%

**D. Preliminary Proposed Indirect Cost Rate
 (For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B18)**

10.19%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,464,922.42</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(5,311.83)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (12.46%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (12.46%) times Part III, Line B18) or (the highest rate used to recover costs from any program (12.47%) times Part III, Line B18); zero if positive	<u>(249,608.12)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(249,608.12)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
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>10.19%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-124,804.06) is applied to the current year calculation and the remainder (\$-124,804.06) is deferred to one or more future years:	<u>10.76%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-83,202.71) is applied to the current year calculation and the remainder (\$-166,405.41) is deferred to one or more future years:	<u>10.95%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(249,608.12)</u>

Approved indirect cost rate: 12.46%
 Highest rate used in any program: 12.47%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	276,203.40	34,414.94	12.46%
01	3025	82,638.36	10,296.74	12.46%
01	3060	917,562.64	114,328.29	12.46%
01	3061	264,099.78	32,906.83	12.46%
01	3110	65,675.98	7,699.31	11.72%
01	3182	1,434.13	178.69	12.46%
01	3183	715.00	89.00	12.45%
01	3310	50,315.67	6,269.33	12.46%
01	3315	32,687.18	4,072.82	12.46%
01	3385	55,266.00	6,886.00	12.46%
01	3395	27,445.00	3,420.00	12.46%
01	4035	4,288.02	534.29	12.46%
01	4203	10,261.00	175.00	1.71%
01	5630	134,722.09	16,758.91	12.44%
01	5810	9,326.72	1,162.28	12.46%
01	6230	2,289.22	269.78	11.78%
01	6382	565,937.27	69,152.88	12.22%
01	6387	101,083.72	12,595.03	12.46%
01	6500	6,004,358.90	744,264.87	12.40%
01	6510	447,664.27	55,717.64	12.45%
01	6512	105,631.20	12,255.80	11.60%
01	6515	9,564.00	1,192.00	12.46%
01	6520	122,390.00	15,250.00	12.46%
01	6680	29,913.25	3,727.75	12.46%
01	6685	33,025.14	1,651.86	5.00%
01	6690	3,333.45	415.55	12.47%
01	7366	191,874.83	23,814.00	12.41%
01	7810	1,106,999.84	50,725.57	4.58%
01	8150	411,618.51	51,287.66	12.46%
01	9010	722,824.95	21,270.13	2.94%
12	5320	33,646.60	3,364.56	10.00%
12	6052	1,190.89	108.00	9.07%
12	6105	947,489.83	86,077.00	9.08%
12	6127	25,000.00	2,000.00	8.00%
13	5310	124,266.09	6,722.80	5.41%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4,430.32		7,710.78	12,141.10
2. State Lottery Revenue	8560	16,156.16		6,801.62	22,957.78
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)		20,586.48	0.00	14,512.40	35,098.88
B. EXPENDITURES AND OTHER FINANCING USES					
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	9,616.53		0.00	9,616.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.21			0.21
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)		9,616.74	0.00	0.00	9,616.74
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	10,969.74	0.00	14,512.40	25,482.14
D. COMMENTS:					

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)(B) 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.

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			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	7,195.29	0.00	7,195.29	1,009.58	8,204.87	8,204.87
3100	Alternative Schools	60,453.96	0.00	60,453.96	8,482.34	68,936.30	68,936.30
3300	Independent Study Centers	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
3500	County Community Schools	1,338,394.06	240,433.11	1,578,827.17	221,526.50	1,800,353.67	1,800,353.67
3550	Community Day Schools	0.00	406.72	406.72	57.07	463.79	463.79
3600	Juvenile Courts	510,817.83	0.00	510,817.83	71,673.26	582,491.09	582,491.09
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,656,993.59	60,365.58	1,717,359.17	240,964.04	1,958,323.21	1,958,323.21
4110	Regular Education, Adult	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
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	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
4850	Migrant Education	1,825,825.54	60,365.58	1,886,191.12	264,652.98	2,150,844.10	2,150,844.10
4900	Other Supplemental Education	845,178.45	0.00	845,178.45	118,587.66	963,766.11	963,766.11
5000-5999	Special Education	8,483,436.73	428,465.25	8,911,901.98	1,250,436.09	10,162,338.07	10,162,338.07
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals							
7110	Nonagency - Educational	3,150.63	0.00	3,150.63	442.07	3,592.70	3,592.70
7150	Nonagency - Other	21,548.98	0.00	21,548.98	3,023.55	24,572.53	24,572.53
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	681.02	0.00	681.02	95.55	776.57	776.57
8600	County Services to Districts	4,949,174.48	0.00	4,949,174.48	694,422.62	5,643,597.10	5,643,597.10
Other Costs							
-----	Food Services					98,603.71	98,603.71
-----	Enterprise					170,280.11	170,280.11
-----	Facilities Acquisition & Construction					741,508.39	741,508.39
-----	Other Outgo					5,783,751.56	5,783,751.56
Other Funds							
-----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C51 times CAC, line E)		542,558.06	542,558.06	247,023.96	789,582.02	789,582.02
-----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(98,272.36)	(98,272.36)	(98,272.36)
-----	Total County School Service and Charter Schools Funds Expenditures	19,702,850.56	1,332,594.30	21,035,444.86	3,024,124.91	30,853,713.54	30,853,713.54

Unaudited Actuals
2018-19
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	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	5,850.00	1,345.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,195.29
3100	Alternative Schools	11,264.98	26,131.63	0.00	23,057.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,453.96
3300	Independent Study Centers	0.00	0.00	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	0.00	0.00
3500	County Community Schools	305,475.13	201,488.49	125.00	228,365.62	272,604.36	0.00	0.00	0.00	0.00	330,335.46	0.00	1,338,394.06
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	308,333.99	124,557.98	0.00	77,617.72	308.14	0.00	0.00	0.00	0.00	0.00	0.00	510,817.83
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	701,173.62	955,819.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,656,993.59
4110	Regular Education, Adult	0.00	0.00	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	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	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	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	0.00	0.00
4850	Migrant Education	781,853.06	508,870.10	103,404.98	0.00	420,879.42	0.00	0.00	0.00	0.00	10,817.98	0.00	1,825,825.54
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	711,873.58	0.00	0.00	133,304.87	0.00	845,178.45
5000-5999	Special Education	4,478,857.46	1,351,134.20	1,843.96	493,372.04	1,858,128.22	0.00	0.00	0.00	0.00	268,884.41	31,216.44	8,483,436.73
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	3,150.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,150.63
7150	Nonagency - Other	0.00	11,423.97	0.00	0.00	0.00	0.00	10,125.01	0.00	0.00	0.00	0.00	21,548.98
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	0.00
8500	Child Care and Development Services	0.00	681.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	681.02
8600	County Services to Districts	6,592,808.24	2,365,274.48	185,023.34	822,412.73	32,258.48	0.00	0.00	0.00	2,366,618.18	0.00	0.00	4,949,174.48
Total Direct Charged Costs		6,592,808.24	5,549,877.76	290,397.28	822,412.73	2,584,178.62	0.00	721,998.59	0.00	2,366,618.18	743,342.72	31,216.44	19,702,850.56

* 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	
Instructional Goals					
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	385.49	240,047.62	0.00	240,433.11
3550	Community Day Schools	406.72	0.00	0.00	406.72
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	353.68	60,011.90	0.00	60,365.58
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 Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	353.68	60,011.90	0.00	60,365.58
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	8,381.92	420,083.33	0.00	428,465.25
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
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
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	2,450.92	540,107.14	0.00	542,558.06
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		12,332.41	1,320,261.89	0.00	1,332,594.30

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	823,292.67
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	44,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,796,655.76
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	458,448.85
5	Total Central Administration Costs in County School Service and Charter Schools Funds	3,122,397.28
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	19,702,850.56
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,332,594.30
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	21,035,444.86
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,086,109.04
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	131,881.38
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,217,990.42
D. Total Direct Charged and Allocated Costs (B3 + C5)		22,253,435.28
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		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)	98,603.71				98,603.71
Enterprise (Objects 1000-5999, 6400, and 6500)		170,280.11			170,280.11
Facilities Acquisition & Construction (Objects 1000-6500)			741,508.39		741,508.39
Other Outgo (Objects 1000-7999)				5,783,751.56	5,783,751.56
Total Other Costs	98,603.71	170,280.11	741,508.39	5,783,751.56	6,794,143.77

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,555.10	0.00	9,588.39	188.88	1,320,261.90	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	1.09		1.09	1.09	4.00		
3550 Community Day Schools	1.15		1.15	1.15			
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education	1.00		1.00	1.00	1.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education	1.00		1.00	1.00	1.00		
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	23.70		23.70	23.70	7.00		
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
Other Funds Description							
-- Adult Education (Fund 11)	6.93		6.93	6.93	9.00		
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	34.87	0.00	34.87	34.87	22.00	0.00	0.00

Description	2018-19 Actual	2019-20 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
San Luis Obispo County Office of Education (AJ00)	2,761,503.00	3,463,980.00	25.44%
Cayucos Elementary (AJ02)	179,864.00	169,554.00	-5.73%
San Miguel Joint Union Elementary (AJ04)	530,772.00	555,858.00	4.73%
Pleasant Valley Joint Union Elementary (AJ06)	110,081.00	104,935.00	-4.67%
Atascadero Unified (AJ08)	3,628,321.00	3,380,124.00	-6.84%
Lucia Mar Unified (AJ09)	6,810,171.00	7,213,093.00	5.92%
San Luis Coastal Unified (AJ10)	5,158,987.00	5,358,297.00	3.86%
Shandon Joint Unified (AJ11)	346,555.00	328,727.00	-5.14%
Templeton Unified (AJ12)	1,587,350.00	1,663,762.00	4.81%
Coast Unified (AJ13)	508,442.00	504,799.00	-0.72%
Paso Robles Joint Unified (AJ14)	5,034,408.00	4,854,127.00	-3.58%
Almond Acres Charter Academy (AJA01)	314,646.00	308,712.00	-1.89%
Bellevue-Santa Fe Charter (AJA02)	149,348.00	155,767.00	4.30%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	27,120,448.00	28,061,735.00	3.47%
Preparer Name: <u>Katy Bates</u> Title: <u>Accounting Manager/SELPA Fiscal Agent</u> Phone: <u>805-782-7315</u>			

Description	2018-19 Actual	2019-20 Budget	% Diff.
SELPA Name: San Luis Obispo County (AJ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	4,326,427.00	5,132,837.00	18.64%
2. Local Special Education Property Taxes	12,059,269.00	12,117,201.00	0.48%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	16,385,696.00	17,250,038.00	5.27%
B. COLA Apportionment	469,745.00	577,723.00	22.99%
C. Growth Apportionment or Declining ADA Adjustment	(84,990.00)	(67,450.00)	-20.64%
D. Subtotal (Sum lines A.4, B, and C)	16,770,451.00	17,760,311.00	5.90%
E. Program Specialist/Regionalized Services Apportionment	529,575.00	544,110.00	2.74%
F. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
G. Low Incidence Apportionment	109,709.00	105,350.00	-3.97%
H. Out of Home Care Apportionment	345,545.00	356,769.00	3.25%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
J. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	17,755,280.00	18,766,540.00	5.70%
L. Mental Health Apportionment	2,456,983.00	2,517,974.00	2.48%
M. Federal IDEA Local Assistance Grants - Preschool	6,576,166.00	6,451,227.00	-1.90%
N. Federal IDEA - Section 619 Preschool	298,995.00	292,970.00	-2.02%
O. Other Federal Discretionary Grants	33,024.00	33,024.00	0.00%
P. Other Adjustments	0.00	0.00	0.00%
Q. Total SELPA Revenues (Sum lines K through P)	27,120,448.00	28,061,735.00	3.47%

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5740)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	131,282.40	173,511.15	250,317.60	274,305.02	48,841.86	1,486,771.54	556,229.31	144,753.43	3,086,012.31
2000-2999	Classified Salaries	312,334.93	124,645.59	0.00	74,290.08	23,344.03	839,218.39	112,040.17	0.00	1,485,873.19
3000-3999	Employee Benefits	196,365.99	137,761.50	124,897.26	176,523.99	35,081.29	1,313,580.70	340,817.96	37,482.98	2,362,511.67
4000-4999	Books and Supplies	18,061.68	22,271.28	0.00	2,945.48	0.00	122,033.48	1,071.58	0.00	166,383.50
5000-5999	Services and Other Operating Expenditures	913,012.15	109,186.37	8,582.68	31,093.70	286.60	515,119.07	7,609.90	34,234.19	1,619,126.66
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	1,571,057.15	567,377.89	383,797.54	559,158.27	107,553.78	4,276,723.18	1,017,768.92	216,470.60	8,699,907.33
7310	Transfers of Indirect Costs	666,091.42	112,487.87	0.00	62,603.64	8,145.53	0.00	0.00	0.00	849,328.46
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	428,465.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428,465.30
	Total Indirect Costs and PCR Allocations	1,094,556.72	112,487.87	0.00	62,603.64	8,145.53	0.00	0.00	0.00	1,277,793.76
	TOTAL COSTS	2,665,613.87	679,865.76	383,797.54	621,761.91	115,699.31	4,276,723.18	1,017,768.92	216,470.60	9,977,701.09
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	1,988.40	11,040.96	0.00	0.00	29,826.96	3,521.43	13,288.95	0.00	59,666.70
2000-2999	Classified Salaries	1,892.22	0.00	0.00	0.00	18,258.97	5,430.29	0.00	0.00	25,581.48
3000-3999	Employee Benefits	1,454.78	3,460.32	0.00	0.00	17,000.94	1,487.28	4,278.99	0.00	27,692.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,294.29	0.00	0.00	12,294.29
5000-5999	Services and Other Operating Expenditures	389,597.20	42,120.00	0.00	0.00	286.60	27,796.50	61.44	34,234.19	452,018.05
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	394,932.60	14,543.40	0.00	0.00	65,373.47	50,529.79	17,629.38	34,234.19	577,242.83
7310	Transfers of Indirect Costs	5,616.62	0.00	0.00	0.00	8,145.53	0.00	0.00	0.00	13,762.15
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	5,616.62	0.00	0.00	0.00	8,145.53	0.00	0.00	0.00	13,762.15
	TOTAL BEFORE OBJECT 8980	400,549.22	14,543.40	0.00	0.00	73,519.00	50,529.79	17,629.38	34,234.19	591,004.98
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									591,004.98

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	129,294.00	162,470.19	250,317.60	274,305.02	19,014.90	1,483,250.11	542,940.36	144,753.43	3,006,345.61
2000-2999	Classified Salaries	310,442.71	124,645.59	0.00	74,290.08	5,085.06	833,788.10	112,040.17	0.00	1,460,291.71
3000-3999	Employee Benefits	194,911.21	134,301.18	124,897.26	176,523.99	18,080.35	1,312,093.42	336,538.97	37,482.98	2,334,829.36
4000-4999	Books and Supplies	18,061.68	22,271.28	0.00	2,945.48	0.00	109,739.19	1,071.58	0.00	154,089.21
5000-5999	Services and Other Operating Expenditures	523,414.95	109,146.25	8,582.68	31,093.70	0.00	487,322.57	7,548.46	0.00	1,167,108.61
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	1,176,124.55	552,834.49	383,797.54	559,158.27	42,180.31	4,226,193.39	1,000,139.54	182,236.41	8,122,684.50
7310	Transfers of Indirect Costs	660,474.80	112,487.87	0.00	62,603.64	0.00	0.00	0.00	0.00	835,566.31
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	428,465.30								428,465.30
	Total Indirect Costs and PCR Allocations	1,088,940.10	112,487.87	0.00	62,603.64	0.00	0.00	0.00	0.00	1,284,031.61
	TOTAL BEFORE OBJECT 8980	2,265,064.65	665,322.36	383,797.54	621,761.91	42,180.31	4,226,193.39	1,000,139.54	182,236.41	9,386,696.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									9,386,696.11
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	17,186.04	0.00	0.00	0.00	18,949.56	0.00	36,135.60
2000-2999	Classified Salaries	120,802.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,802.32
3000-3999	Employee Benefits	54,721.47	0.00	5,867.44	0.00	0.00	0.00	6,207.89	0.00	66,796.80
4000-4999	Books and Supplies	9,822.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,822.14
5000-5999	Services and Other Operating Expenditures	77,828.66	1,065.06	79.56	0.00	0.00	13,039.38	1,120.20	0.00	93,132.86
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	263,174.59	1,065.06	23,133.04	0.00	0.00	13,039.38	26,277.65	0.00	326,689.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	263,174.59	1,065.06	23,133.04	0.00	0.00	13,039.38	26,277.65	0.00	326,689.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									58,362.29
										385,052.01

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

	A. State and Local	B. Local Only
2017-18 Expenditures		
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	9,238,391.11	914,004.18
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	9,238,391.11	914,004.18
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	133.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	133.00	

San Luis Obispo County Office of Education
San Luis Obispo County

SELPA: San Luis Obispo County (AJ)

Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

40 10405 0000000
Report SEMA

SELPA: San Luis Obispo County (AJ)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-2018	Difference (A - B)
a. Total special education expenditures	9,977,701.09		
b. Less: Expenditures paid from federal sources	591,004.98		
c. Expenditures paid from state and local sources	9,386,696.11	8,198,799.11	
Add/Less: Adjustments required for MOE calculation	0.00	0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,198,799.11	
Less: Exempt reduction(s) for SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from state and local sources	9,386,696.11	8,198,799.11	1,187,897.00

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

- Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.
 - Total special education expenditures
 - Less: Expenditures paid from federal sources
 - Expenditures paid from state and local sources

if the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2018-19	Comparison Year 2017-2018	Difference
a. Total special education expenditures	9,977,701.09		
b. Less: Expenditures paid from federal sources	591,004.98		
c. Expenditures paid from state and local sources	9,386,696.11	8,198,799.11	
Add/Less: Adjustments required for MOE calculation	0.00	0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,198,799.11	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from state and local sources	9,386,696.11	8,198,799.11	
d. Special education unduplicated pupil count	144	133	
e. Per capita state and local expenditures (A2c/A2d)	65,185.39	61,645.11	3,540.28

if the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: San Luis Obispo County (AU)

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

Actual FY 2018-19	Comparison Year 2017-2018	Difference
385,052.01	914,004.18	
Less: Exempt reduction(s) from SECTION 1	0.00	
Less: 50% reduction from SECTION 2	0.00	
Net expenditures paid from local sources	914,004.18	(528,952.17)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.

Actual FY 2018-19	Comparison Year 2017-2018	Difference
385,052.01	914,004.18	
Less: Exempt reduction(s) from SECTION 1	0.00	
Less: 50% reduction from SECTION 2	0.00	
Net expenditures paid from local sources	914,004.18	
b. Special education unduplicated pupil count	133	
c. Per capita local expenditures (B2a/B2b)	6,872.21	(4,198.24)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Katy Bates
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 Accounting Manager
 Title

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 Email 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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	137,017.00	265,119.00	266,417.00	306,764.00	50,332.00	1,449,579.00	556,769.00	146,414.00	3,178,411.00
2000-2999	Classified Salaries	297,234.00	129,996.00	0.00	102,206.00	22,666.00	1,188,372.00	164,153.00	0.00	1,904,627.00
3000-3999	Employee Benefits	175,991.54	156,142.70	106,618.22	181,755.74	34,962.56	1,373,092.74	332,541.24	39,001.00	2,400,105.74
4000-4999	Books and Supplies	24,766.00	4,890.00	0.00	4,400.00	0.00	116,194.00	0.00	0.00	150,250.00
5000-5999	Services and Other Operating Expenditures	265,129.00	114,549.00	5,100.00	(20,519.00)	2,294.00	174,080.00	23,463.00	37,127.00	601,223.00
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	900,137.54	670,696.70	378,135.22	574,606.74	110,254.56	4,301,317.74	1,076,926.24	222,542.00	8,234,616.74
7310	Transfers of Indirect Costs	715,695.00	142,045.00	0.00	71,148.00	9,063.00	0.00	0.00	0.00	937,951.00
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	715,695.00	142,045.00	0.00	71,148.00	9,063.00	0.00	0.00	0.00	937,951.00
	TOTAL COSTS	1,615,832.54	812,741.70	378,135.22	645,754.74	119,317.56	4,301,317.74	1,076,926.24	222,542.00	9,172,567.74
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	134,969.00	250,099.00	266,417.00	306,764.00	19,196.00	1,449,579.00	544,082.00	146,414.00	3,117,520.00
2000-2999	Classified Salaries	295,183.00	129,996.00	0.00	102,206.00	4,714.00	1,188,372.00	164,153.00	0.00	1,884,624.00
3000-3999	Employee Benefits	174,483.54	150,661.70	106,618.22	181,755.74	15,962.56	1,373,092.74	327,888.24	39,001.00	2,369,463.74
4000-4999	Books and Supplies	23,660.00	4,890.00	0.00	4,400.00	0.00	116,194.00	0.00	0.00	149,144.00
5000-5999	Services and Other Operating Expenditures	203,414.00	114,499.00	5,100.00	(20,519.00)	0.00	173,352.00	24,966.00	20.00	500,832.00
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	831,709.54	650,145.70	378,135.22	574,606.74	39,872.56	4,300,589.74	1,061,089.24	185,435.00	8,021,583.74
7310	Transfers of Indirect Costs	710,085.00	142,045.00	0.00	71,148.00	0.00	0.00	0.00	0.00	923,278.00
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	710,085.00	142,045.00	0.00	71,148.00	0.00	0.00	0.00	0.00	923,278.00
	TOTAL BEFORE OBJECT 8980	1,541,794.54	792,190.70	378,135.22	645,754.74	39,872.56	4,300,589.74	1,061,089.24	185,435.00	8,944,861.74
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									8,944,861.74

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	19,518.00	61,203.00	80,721.00
2000-2999	Classified Salaries	111,284.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111,284.00
3000-3999	Employee Benefits	52,021.00	0.00	0.00	0.00	0.00	0.00	7,159.00	17,916.00	77,096.00
4000-4999	Books and Supplies	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
5000-5999	Services and Other Operating Expenditures	133,500.00	1,500.00	0.00	0.00	0.00	18,980.00	0.00	20.00	154,000.00
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	312,805.00	1,500.00	0.00	0.00	0.00	18,980.00	26,677.00	79,139.00	439,101.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	312,805.00	1,500.00	0.00	0.00	0.00	18,980.00	26,677.00	79,139.00	439,101.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										359,366.00
										798,467.00

* 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
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	131,282.40	173,511.15	250,317.60	274,305.02	48,841.86	1,486,771.54	556,229.31	144,753.43	3,086,012.31
2000-2999	Classified Salaries	312,334.93	124,645.59	0.00	74,290.08	23,344.03	839,218.39	112,040.17	0.00	1,485,873.19
3000-3999	Employee Benefits	196,365.99	137,761.50	124,897.26	176,523.99	35,081.29	1,313,580.70	340,817.96	37,482.98	2,362,511.67
4000-4999	Books and Supplies	18,061.68	22,271.28	0.00	2,945.48	0.00	122,033.48	1,071.58	0.00	166,383.50
5000-5999	Services and Other Operating Expenditures	913,012.15	109,188.37	8,582.68	31,093.70	286.60	515,119.07	7,609.90	34,234.19	1,619,126.66
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	1,571,057.15	567,377.89	383,797.54	559,158.27	107,553.78	4,276,723.18	1,017,768.92	216,470.60	8,699,907.33
7310	Transfers of Indirect Costs	666,091.42	112,487.87	0.00	62,603.64	8,145.53	0.00	0.00	0.00	849,328.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	428,465.30								428,465.30
	Total Indirect Costs	666,091.42	112,487.87	0.00	62,603.64	8,145.53	0.00	0.00	0.00	849,328.46
	TOTAL COSTS	2,237,148.57	679,865.76	383,797.54	621,761.91	115,699.31	4,276,723.18	1,017,768.92	216,470.60	9,549,235.79
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	1,988.40	11,040.96	0.00	0.00	29,826.96	3,521.43	13,288.95	0.00	59,666.70
2000-2999	Classified Salaries	1,892.22	0.00	0.00	0.00	18,259.97	5,430.29	0.00	0.00	25,581.48
3000-3999	Employee Benefits	1,454.78	3,460.32	0.00	0.00	17,000.94	1,487.28	4,278.99	0.00	27,682.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,294.29	0.00	0.00	12,294.29
5000-5999	Services and Other Operating Expenditures	389,597.20	42.12	0.00	0.00	286.60	27,796.50	61.44	34,234.19	452,018.05
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	394,932.60	14,543.40	0.00	0.00	65,373.47	50,529.79	17,629.38	34,234.19	577,242.83
7310	Transfers of Indirect Costs	5,616.62	0.00	0.00	0.00	8,145.53	0.00	0.00	0.00	13,762.15
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	5,616.62	0.00	0.00	0.00	8,145.53	0.00	0.00	0.00	13,762.15
	TOTAL BEFORE OBJECT 8980	400,549.22	14,543.40	0.00	0.00	73,519.00	50,529.79	17,629.38	34,234.19	591,004.98
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									591,004.98

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	129,294.00	162,470.19	250,317.60	274,305.02	19,014.90	1,483,250.11	542,940.36	144,753.43	3,006,345.61
2000-2999	Classified Salaries	310,442.71	124,645.59	0.00	74,290.08	5,085.06	833,788.10	112,040.17	0.00	1,460,231.71
3000-3999	Employee Benefits	194,911.21	134,301.18	124,897.26	176,523.99	18,080.35	1,312,093.42	336,538.97	37,482.98	2,334,829.36
4000-4999	Books and Supplies	19,061.68	22,271.28	0.00	2,945.48	0.00	109,739.19	1,071.58	0.00	154,089.21
5000-5999	Services and Other Operating Expenditures	523,414.95	109,146.25	8,582.68	31,093.70	0.00	487,322.57	7,548.46	0.00	1,167,108.61
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	1,176,124.55	552,834.49	383,797.54	559,158.27	42,180.31	4,226,193.39	1,000,139.54	182,236.41	8,122,664.50
7310	Transfers of Indirect Costs	660,474.80	112,487.87	0.00	62,603.64	0.00	0.00	0.00	0.00	835,566.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	428,465.30	0.00	0.00	62,603.64	0.00	0.00	0.00	0.00	428,465.30
	Total Indirect Costs	660,474.80	112,487.87	0.00	62,603.64	0.00	0.00	0.00	0.00	835,566.31
	TOTAL BEFORE OBJECT 8980	1,836,599.35	665,322.36	383,797.54	621,761.91	42,180.31	4,226,193.39	1,000,139.54	182,236.41	8,958,230.81
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	17,186.04	0.00	0.00	0.00	18,949.56	0.00	36,135.60
2000-2999	Classified Salaries	120,802.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,802.32
3000-3999	Employee Benefits	54,721.47	0.00	5,867.44	0.00	0.00	0.00	6,207.89	0.00	66,796.80
4000-4999	Books and Supplies	9,822.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,822.14
5000-5999	Services and Other Operating Expenditures	77,828.66	1,065.06	79.56	0.00	0.00	13,039.38	1,120.20	0.00	93,132.86
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	263,174.59	1,065.06	23,133.04	0.00	0.00	13,039.38	26,277.65	0.00	326,689.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	263,174.59	1,065.06	23,133.04	0.00	0.00	13,039.38	26,277.65	0.00	326,689.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
										58,362.29
										385,052.01

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

SELPA: San Luis Obispo County (AJ)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

	Column A Budgeted Amounts (LB-B Worksheet) FY 2019-20	Column B Actual Expenditures Comparison Year 2018-19	Column C Difference (A - B)
a. Total special education expenditures	9,172,567.74		
b. Less: Expenditures paid from federal sources	227,706.00		
c. Expenditures paid from state and local sources	8,944,861.74	8,958,230.81	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,958,230.81	
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	8,944,861.74	8,958,230.81	(13,369.07)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

	Budgeted Amounts FY 2019-20	Comparison Year 2018-19	Difference
a. Total special education expenditures	9,172,567.74		
b. Less: Expenditures paid from federal sources	227,706.00		
c. Expenditures paid from state and local sources	8,944,861.74	8,958,230.81	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,958,230.81	
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	8,944,861.74	8,958,230.81	
d. Special education unduplicated pupil count	144	144	
e. Per capita state and local expenditures (A2c/A2d)	63,891.87	62,209.94	1,681.93

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	798,467.00	385,052.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		385,052.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	798,467.00	385,052.01	413,414.99

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	798,467.00	385,052.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		385,052.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	798,467.00	385,052.01	
b. Special education unduplicated pupil count	140	144	
c. Per capita local expenditures (B2a/B2b)	5,703.34	2,673.97	3,029.37

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Katy Bates
 Contact Name
 Telephone Number (805) 782-7315

Accounting Manager
 Title
 Email Address kbates@slcoee.org

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(1,414.95)	0.00	(98,272.36)				
Other Sources/Uses Detail					343,379.97	729,181.56		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,724.95	0.00	91,549.56	0.00				
Other Sources/Uses Detail					283,335.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,310.00)	6,722.80	0.00				
Other Sources/Uses Detail					80,021.42	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,120.11		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	78,517.25		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					305,625.14	251,982.40		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	10,760.21		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,724.95	(2,724.95)	98,272.36	(98,272.36)	1,072,561.53	1,072,561.53	0.00	0.00

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Unaudited Actuals
2018-19 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625 Explanation:RDA REVENUES FOR SLOCOE	0000	8625	467,747.76
01-3060-0-0000-0000-9330 Explanation:PREPAID EXPENSE FOR MIGRANT	3060	9330	2,608.97
01-3060-0-0000-0000-9713 Explanation:PREPAID EXPENSE FOR MIGRANT	3060	9713	2,608.97
01-3060-0-0000-0000-9790 Explanation:PREPAID EXPENSE FOR MIGRANT	3060	9790	-2,608.97

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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, and 6500-6540, 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, and 3332. PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	3060	9790	-2,608.97
Explanation:WILL CORRECT IN 19-20 PREPAID EXPENSE			
01	6500	5500	-844.74
Explanation:UTILITIES			
13	5310	8660	-419.14
Explanation:FUND HAD NEGATIVE CASH			
40	0000	4400	-4,030.07
Explanation:REALLOCATED EXPENDITURES			

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

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

FUND	RESOURCE	FUNCTION	VALUE
40	0000	8100	-4,030.07
Explanation:REALLOCATED EXPENSES			

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, ESEA (ESSA): Consolidated Administrative Funds. PASSED

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

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

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

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 11.34%

Explanation:COUNTY OFFICE RATE

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) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes. EXCEPTION

Explanation:COE RATE

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) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.OPEB.9664	1,308,454.00	1,308,454.00

Explanation:OPEB activity will be revised at 2019-20 Second Interim after the 2018-19 audit and actuarial has been finalized.

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.

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Unaudited Actuals
2019-20 Budget
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-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	459,172.00
Explanation:RDA FUNDS FOR SLOCOE			

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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, and 6500-6540, 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, and 3332. 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

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

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

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

INTRAED-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 Resource 3327), 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

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	3310	5800	-1,503.00
Explanation:CARRY OVER BUDGETED			
01	6510	5800	-71,667.00
Explanation:CARRY OVER BUDGETED			
13	5310	8660	-60.00
Explanation:FUND 13 HAD NEGATIVE CASH			

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	6510	2700	-5,288.00

Explanation:CARRY OVER

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) 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.