SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION

LEADERSHIP ▪ COMMUNITY ▪ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

San Luis Obispo County Office of Education

2016-2017 Annual Budget

James Brescia, Ed.D
County Superintendent of Schools

County Board of Education:
Gaye L. Galvan
Paul Madonna
Floyd Moffatt
Joel Peterson
Diane A. Ward

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TO: James Brescia, Ed.D, County Superintendent of Schools

FROM: Sheldon Smith, E.D., and Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services

DATE: June 16, 2016

RE: **2016-17 ADOPTED BUDGET NARRATIVE**

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education **2016-17** budget is presented for the County Board of Education's review and approval. The budget is a plan of financial operations consisting of estimates of proposed revenues and expenditures based on the most reasonable assumptions and recent information available at the time of preparation. As conditions change, amendments and augmentations will be presented to the Board for action. As of the writing of this document, the state had not yet enacted a budget for 2016-17. If the enacted state budget provides for different funding levels than are assumed in this document, revisions will be made within 45 days of the adoption of the state budget. This budget is presented in the Standardized Account Code Structure (SACS) format, and continues the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and that unrestricted carryover is not allowed.
- To the extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when they yield unrestricted revenue.

INTRODUCTION

The Governor's 2016-17 May Revision Budget Proposal mainly focuses on the fact that state revenue collections in April were well below the level projected in January. However, there are no funding reductions proposed for school districts' education. In fact, both ongoing and one-time dollars for education increase slightly from the planned January expenditure levels.
The Governor is careful to point out that future state projections do not plan for a recession, but do assume that Proposition 30 temporary taxes expire at the end of fiscal year 2018-19. Under these assumptions, the state forecasts large deficits, which grow even higher if a recession should develop.

2016-17 Budget Development-ALL FUNDS

The total **2016-17 Budget Development** 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)	5,241,553	23,350,834	24,076,464	4,515,923
Form 10-Special Education Pass-Throuh-Fund	(4)	14,171,908	14,171,908	(4)
Form 12-Child Development Fund	-	1,451,586	1,451,586	-
Form 14-Deferred Maintenance Fund	-	-	-	-
Form 16-Forest Reserve Fund	-	-	.	-
Form 17-Special Reserve Fund (Non-Capital Outlay)	475,169	2,000	2,000	475,169
Form 20-Special Reserve Fund (Postemployment Benefits)	2,323,632	9,000	9,000	2,323,632
Form 40-Special Reserve Fund (Capital Outlay Projects)	833,989	64,000	4,000	893,989
Totals	10,521,377	43,387,044	44,949,694	8,958,727

San Luis Obispo County Office of Education
2016-17 Budget Adoption

	Estimated Actuals 2015-16			2016-17 Projected Budget			2017-18 Projected Budget			2018-19 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	10,379,050	401,423	10,780,473	7,632,441	483,348	8,115,789	7,703,760	483,348	8,187,108	7,849,369	483,348	8,332,717
2) Federal Revenue	-	2,190,314	2,190,314	-	1,793,128	1,793,128	-	1,793,128	1,793,128	-	1,793,128	1,793,128
3) Other State Revenue	560,149	5,681,476	6,241,625	201,590	5,731,844	5,933,434	153,328	2,814,986	2,968,314	155,536	2,721,492	2,877,028
4) Other Local Revenue	2,416,306	4,712,611	7,128,917	2,791,539	4,701,944	7,493,483	2,950,000	5,716,817	8,666,817	3,020,000	5,859,460	8,879,460
5) TOTAL REVENUES	13,355,505	12,985,824	26,341,329	10,625,570	12,710,264	23,335,834	10,807,088	10,808,279	21,615,367	11,024,905	10,857,428	21,882,333
B. Expenditures												
1) Certificated Salaries	2,401,103	3,558,864	5,959,967	2,216,359	3,443,293	5,659,652	2,199,069	3,524,140	5,723,209	2,251,018	3,607,413	5,858,431
2) Classified Salaries	3,769,491	2,267,484	6,036,975	3,869,839	2,259,337	6,129,176	3,974,766	2,322,872	6,297,638	4,082,561	2,388,314	6,470,875
3) Employee Benefits	2,067,617	2,228,563	4,296,180	2,270,129	2,543,603	4,813,732	2,334,089	2,572,989	4,907,078	2,400,500	2,603,315	5,003,815
4) Books and Supplies	531,669	556,197	1,087,866	497,854	221,830	719,684	467,261	226,838	694,099	460,000	232,673	692,673
5) Services & Other Operating Expenses	2,324,172	4,821,187	7,145,359	2,293,365	3,133,745	5,427,110	2,353,439	1,801,233	4,154,672	2,420,445	1,653,327	4,073,772
6) Capital Outlay	60,555	637,156	697,711	55,000	653,342	708,342	55,000	263,342	318,342	65,000	263,342	328,342
7) Other Outgo	2,006,764	334,109	2,340,873		333,440	333,440		333,440	333,440		333,440	333,440
8) Indirect Costs	(1,014,484)	915,453	(99,031)	(1,373,623)	1,270,179	(103,444)	(1,250,000)	1,054,037	(195,963)	(1,100,000)	1,032,531	(67,469)
9)Other Adjustments							(500,000)			(525,000)		
9) TOTAL EXPENDITURES	12,146,887	15,319,013	27,465,900	9,828,923	13,858,769	23,687,692	9,633,624	12,098,891	22,232,515	10,054,524	12,114,355	22,693,879
before Other Financing Sources and Uses (A5 - B9)	1,208,618	(2,333,189)	(1,124,571)	796,647	(1,148,505)	(351,858)	1,173,464	(1,290,612)	(617,148)	970,381	(1,256,927)	(811,546)
D. Other Financing Sources/Uses												
a) Transfers In	76,642		76,642	15,000		15,000	15,000		15,000	15,000		15,000
b) Transfers Out	288,612	60,000	348,612	328,772	60,000	388,772	-	60,000	60,000	-	60,000	60,000
3) Contributions	(1,197,837)	1,197,837	-	(1,148,511)	1,148,511	-	(811,495)	811,495	-	(806,176)	806,176	-
4) TOTAL, OTHER FINANCING SOURCES/USES	(1,409,807)	1,137,837	(271,970)	(1,462,283)	1,088,511	(373,772)	(796,495)	751,495	(45,000)	(791,176)	746,176	(45,000)
E. Net Increase (Decrease) in Fund Balance	(201,189)	(1,195,352)	(1,396,541)	(665,636)	(59,994)	(725,630)	376,969	(539,117)	(662,148)	179,205	(510,751)	(856,546)
F. Fund Balance												
1) Beginning Fund Balance	3,731,490	2,906,605	6,638,095	3,530,301	1,711,253	5,241,554	2,864,665	1,651,259	4,515,924	3,241,634	1,112,142	4,353,776
2) Ending Fund Balance	3,530,301	1,711,253	5,241,554	2,864,665	1,651,259	4,515,924	3,241,634	1,112,142	4,353,776	3,420,839	601,391	4,022,230
2d) Assigned: Excess Property Taxes	2,729,271			2,608,965			2,678,232			2,532,623		
2d) Reserved for Lottery Expenditures				5,700			-			-		
2e) Reserves	674,492			250,000			563,402			888,216		

2016-17 BUDGET DEVELOPMENT GENERAL FUND 01 AND FUND 08
UNRESTRICTED & RESTRICTED BUDGET SUMMARIES

Fund	& Resource Number,	Resource Name	Beginning Balance	Revenues	Expenses	Ending Balance
		UNRESTRICTED BUDGETS				
01	1100	Lottery-Unrestricted Portion	25,078	20,000	14,300	30,778
01	1400	Education Protection Account	-	39,664	39,664	-
						-
		RESTRICTED BUDGETS-Federal and State				-
01	3010	NCLB-Title I	294,931	899,876	899,876	294,931
01	3025	Title 1-Delinquent	18,996	93,049	93,049	18,996
01	3310	Speciql Education-Basic Grant	-	31,964	31,964	-
08	3315	Special Education-Prsch Ent Non Ris		41,129	41,129	
08	3320	Special Education-PreSchool Local Ent Ris		41,129	41,129	
08	3327	Idea Mental Health Alloc Plan		382,796	382,796	
08	3345	Special Education-Preschool Staff Development		2,225	2,225	
01	3385	Special Eduation-Early Intervention Grants	-	62,152	62,152	-
08	3395	Special Education-Alternative Dispute Res		36,095	36,095	
01	4035	Teacher Quality	-	16,923	16,923	-
01	4203	NCLB:T3:Limited English Profcn	-	15,487	15,487	-
01	5630	NCLB:T10:Homeless Chld Ed Grnt	-	170,303	170,303	-
01	6300	Lottery-Restricted Portion	2,528	8,500	8,500	2,528
01	6382	Ca Career Pathways Trust	-	2,971,979	2,971,979	-
01	6387	CAREER TECH ED INCENTIVE GRANT		163,532	163,532	
01	6500	Special Education-State Apportionment	386,073	4,907,077	5,292,353	797
08	6500	Special Education-State Apportionment	-	724,668	724,668	-
01	6505	Special Education-Community School Prog	-	678,786	678,786	-
01	6510	Special Education-Infants	108,333	536,367	536,367	108,333
01	6512	Special Education-Mental Health -ERMH	-	78,000	78,000	-
08	6512	Special Education-Mental Health -ERMH	-	400,272	400,272	-
01	6515	Special Eduation-Infant Discretionary	-	12,824	12,824	-
08	6520	Spec Ed Project Workability 1		141,535	141,535	
01	6680	TUPE Cnty Technical Assistance	-	37,500	37,500	-
01	6690	Tobacco-Use Prevention Education: Gr 6-12	-	22,500	22,500	-
01	7136	California Regional Environmental Education	-	40,125	40,125	-
01	7366	Foster Youth Services	-	161,583	161,583	-
01	7690	STRS On Behalf	-	308,251	308,251	-
01	7810	California Regional Environmental Education	-	1,500	1,500	-
01	8150	On-Going And Routine Maintenance	11,447	304,731	304,731	11,447

2016-17 BUDGET DEVELOPMENT GENERAL FUND 01 AND FUND 08
UNRESTRICTED & RESTRICTED BUDGET SUMMARIES

Fund & Resource Number, Resource Name			Beginning Balance	Revenues	Expenses	Ending Balance
		RESTRICTED BUDGETS-Local				-
01	9011	PG&E Donation	1,241		1,241	-
01	9012	College Night	-	5,000	5,000	-
01	9028	Mock Trial	3,860	8,000	8,000	3,860
01	9049	Children's Services Network	3,997	-	-	3,997
01	9052	MAA-Medi-Cal Admin	236,489	-	236,489	-
08	9052	MAA -Medi-Cal Admin Activities	23,086	-	23,086	-
01	9053	Regional Sch Supp And Improvement	-	84,067	84,067	-
01	9097	P16 Math/Science	201	-	201	-
01	9098	Education Forecast	33,198	10,000	10,000	33,198
01	9100	Creec-La Dept Of Public Works	830		830	-
01	9110	PG&E Fam Sci Nights	934		934	-
01	9120	Larry Peterson Scholarship	5,795	-	-	5,795
01	9134	So Cal Gas Co Donation	14,811		4,988	9,823
08	9260	Storycorps Selpa Community Adv	296	-	296	-
01	9280	Attendance Peer Learning Network Grant	9,104	10,000	10,000	9,104
01	9401	Ece Workshops	-	9,000	9,000	-
01	9405	Principal Forums	-	35,270	35,270	-
01	9407	Academic Competitions	3,452		3,452	-
01	9408	County Music Program	-	12,300	12,300	-
01	9413	Ctel Workshops	-	12,000	12,000	-
01	9417	Raising A Reader	-	40,000	40,000	-
01	9418	Early Learning For All	-	44,409	44,409	-
01	9510	California Technology Assistance Project	8,114	-	8,114	-
01	9511	California Technology Assistance Project Wkshop	2,253		2,253	-
01	9515	Peg Access Grant - Public, Education & Govn	25,617	-	25,617	-
01	9535	Discover Bright Futures	1,200	7,000	6,000	2,200
01	9634	Career Technical Education	-	230,719	230,719	-
01	9694	Facilities-RDA Funds	-	344,342	344,342	-

Administration & Board of Education

James Brescia, Ed.D. - Superintendent

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESOURCE: 0000 UNRESTRICTED			
1000	CERTIFICATED PERSONNEL	286,670	189,443	191,036
2000	CLASSIFIED PERSONNEL	133,132	136,503	167,444
3000	EMPLOYEE BENEFITS	124,036	117,628	85,793
4000	BOOKS AND SUPPLIES	7,116	13,070	11,600
5000	SERVICES & OPERATING EXPENDITURES	217,587	285,013	231,960
	TOTAL:1000-7999	$768,541	$741,657	$687,833
	RESC :9098 EDUCATION FORECAST			
5000	SERVICES & OPERATING EXPENDITURES	15,000	20,000	10,000
	-TOTAL:1000-7999	$15,000	$20,000	$10,000

Business Services

Sheldon Smith, Ed.D - Assistant Superintendent

Melissa Abbey - Director of Fiscal Services

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESOURCE: 0000 UNRESTRICTED			
2000	CLASSIFIED PERSONNEL	965,852	1,154,940	1,280,148
3000	EMPLOYEE BENEFITS	312,561	395,074	539,863
4000	BOOKS AND SUPPLIES	32,821	39,817	17,050
5000	SERVICES & OPERATING EXPENDITURES	242,626	247,380	231,229
	-TOTAL:1000-7999	$1,553,860	$1,837,211	$2,068,290

	RESC :7690 STRS ON-BEHALF PENSION CONTRIBUTION (Fund 01 & Fund 12)			
3000	EMPLOYEE BENEFITS	336,340	336,340	330,778
	-TOTAL:1000-7999	$336,340	$336,340	$330,778

Data Processing Services

Sandy Graves - Business Systems/Payroll Manager

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESOURCE: 0000 UNRESTRICTED			
2000	CLASSIFIED PERSONNEL	144,749	153,360	156,425
3000	EMPLOYEE BENEFITS	49,427	51,878	55,480
4000	BOOKS AND SUPPLIES	12,082	15,000	15,000
5000	SERVICES & OPERATING EXPENDITURES	79,872	142,834	140,500
	-TOTAL:1000-5999	$286,131	$363,072	$367,405
6000	CAPITAL OUTLAY		27,285	
	-TOTAL:1000-7999	$286,131	$390,357	$367,405
	RESC :9450 Microsoft Voucher Prog K12			
5000	SERVICES & OPERATING EXPENDITURES	32,380	939	
	-TOTAL:1000-7999	$32,380	$939	

Information Technology Services

Phil Trott - Director of Information Technology Services

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESOURCE: 0000 UNRESTRICTED			
2000	CLASSIFIED PERSONNEL	230,202	245,110	258,192
3000	EMPLOYEE BENEFITS	76,212	80,458	87,230
4000	BOOKS AND SUPPLIES	80,077	67,000	87,600
5000	SERVICES & OPERATING EXPENDITURES	191,582	186,185	222,975
	-TOTAL:1000-5999	$578,073	$578,753	$655,997
6000	CAPITAL OUTLAY	43,469	10,000	50,000
	-TOTAL:1000-7999	$621,541	$588,753	$705,997

Maintenance & Operations

Ashley Lightfoot - Director of Operational Services

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESOURCE: 0000 UNRESTRICTED			
2000	CLASSIFIED PERSONNEL	162,305	193,957	219,743
3000	EMPLOYEE BENEFITS	61,785	81,445	91,971
4000	BOOKS AND SUPPLIES	86,184	56,417	76,200
5000	SERVICES & OPERATING EXPENDITURES	203,883	274,537	322,750
	-TOTAL:1000-5999	$514,158	$606,356	$710,664
6000	CAPITAL OUTLAY	99,484	11,610	
	-TOTAL:1000-7999	$613,641	$617,966	$710,664
	RESC :0240 COMMUNITY SCHOOLS-COE			
2000	CLASSIFIED PERSONNEL	170,459	165,444	167,113
3000	EMPLOYEE BENEFITS	73,522	72,403	84,561
4000	BOOKS AND SUPPLIES	67,637	35,476	34,850
5000	SERVICES & OPERATING EXPENDITURES	128,864	141,643	155,400
*SUB	-TOTAL:1000-7999	$440,482	$414,966	$441,924
	RESC :6105 CSPP STATE PRESCHOOL			
2000	CLASSIFIED PERSONNEL	83,423	94,450	92,456
3000	EMPLOYEE BENEFITS	34,610	37,447	42,322
4000	BOOKS AND SUPPLIES	7,694	9,149	7,000
5000	SERVICES & OPERATING EXPENDITURES	5,341	6,922	5,010
*SUB	-TOTAL:1000-7999	$131,068	$147,968	$146,788
	RESC :6500 SPECIAL EDUCATION (BILLBACKS TO DISTRICTS)			
2000	CLASSIFIED PERSONNEL	154,471	134,938	135,917
3000	EMPLOYEE BENEFITS	59,895	52,969	50,089
4000	BOOKS AND SUPPLIES	15,234	14,000	14,420
5000	SERVICES & OPERATING EXPENDITURES	146,488	150,260	151,832
	-TOTAL:1000-7999	$376,089	$352,167	$352,258
	RESC :8150 ONGOING & MAJOR MAINTENANCE			
2000	CLASSIFIED PERSONNEL	212,095	247,251	253,754
3000	EMPLOYEE BENEFITS	71,168	82,454	89,918
4000	BOOKS AND SUPPLIES	60,078	58,823	58,500
5000	SERVICES & OPERATING EXPENDITURES	24,285	66,921	66,700
*SUB	-TOTAL:1000-7999	$367,626	$455,449	$468,872

Maintenance & Operations

Ashley Lightfoot - Director of Operational Services

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESC :9694 FACILITIES			
2000	CLASSIFIED PERSONNEL	212,095	247,251	106,692
3000	EMPLOYEE BENEFITS	71,168	82,454	57,449
4000	BOOKS AND SUPPLIES		9,010	
5000	SERVICES & OPERATING EXPENDITURES	71,065	248,670	
	-TOTAL:1000-5999	$71,065	$257,680	$164,141
6000	CAPITAL OUTLAY	340,668	247,156	263,342
	-TOTAL:1000-6999	$411,733	$504,836	$427,483
7000	TUITION AND TRANSFERS	81,000	81,000	81,000
	-TOTAL:1000-7999	$492,733	$585,836	$508,483

Human Resources Department

Thomas Alvarez - Chief Human Resources Officer

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESOURCE: 0000 UNRESTRICTED			
1000	CERTIFICATED PERSONNEL	960		
2000	CLASSIFIED PERSONNEL	524,255	547,964	578,891
3000	EMPLOYEE BENEFITS	195,945	202,849	230,805
4000	BOOKS AND SUPPLIES	9,068	9,000	8,496
5000	SERVICES & OPERATING EXPENDITURES	158,740	172,170	163,679
	-TOTAL:1000-5999	$888,969	$931,983	$981,871

Educational Support Services

James Brescia, Ed.D - Superintendent

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESOURCE: 0000 UNRESTRICTED			
1000	CERTIFICATED PERSONNEL	577,322	734,418	569,839
2000	CLASSIFIED PERSONNEL	186,310	164,452	55,670
3000	EMPLOYEE BENEFITS	210,350	227,499	212,433
4000	BOOKS AND SUPPLIES	30,928	53,363	55,350
5000	SERVICES & OPERATING EXPENDITURES	256,613	133,467	111,625
	-TOTAL:1000-5999	$1,261,523	$1,313,199	$1,004,917
7000	TUITION AND TRANSFERS	279,356	282,912	328,772
	-TOTAL:1000-7999	$1,540,879	$1,596,111	$1,333,689
	RESC :3010 NCLB:T1 BSC GR LOW IN/NEGLE			
1000	CERTIFICATED PERSONNEL	30,222	Funding moved to Student Services Department effective FY 15-16	
2000	CLASSIFIED PERSONNEL	7,814		
3000	EMPLOYEE BENEFITS	10,324		
4000	BOOKS AND SUPPLIES	8,661		
5000	SERVICES & OPERATING EXPENDITURES	21,523		
	-TOTAL:1000-7999	$78,544		
	RESC :3185 NCLB Program Improvmt LEA Corr			
1000	CERTIFICATED PERSONNEL	3,489		
3000	EMPLOYEE BENEFITS	666		
4000	BOOKS AND SUPPLIES	5,888		
5000	SERVICES & OPERATING EXPENDITURES	21,369		
	-TOTAL:1000-5999	$31,411		
7000	TUITION AND TRANSFERS	2,701		
	-TOTAL:1000-7999	$34,112		
	RESC :4203 NCLB:T3:LIMITED ENGLISH PROFCN			
4000	BOOKS AND SUPPLIES	311	1,000	600
5000	SERVICES & OPERATING EXPENDITURES	2,454	2,207	2,158
	-TOTAL:1000-5999	$2,765	$3,207	$2,758
7000	TUITION AND TRANSFERS	3,038	3,431	3,286
	-TOTAL:1000-7999	$5,803	$6,638	$6,044

Educational Support Services

James Brescia, Ed.D - Superintendent

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESC :5832 SMALL RURAL SCHL ACHIEVEMT PROGRAM			
4000	BOOKS AND SUPPLIES	171		
5000	SERVICES & OPERATING EXPENDITURES	9,170	11,164	
	-TOTAL:1000-5999	$9,341	$11,164	
7000	TUITION AND TRANSFERS	803	960	
	-TOTAL:1000-7999	$10,145	$12,124	
	RESC :6264 EDUCATOR EFFECTIVENESS			
1000	CERTIFICATED PERSONNEL		47,514	
3000	EMPLOYEE BENEFITS		14,584	
	-TOTAL:1000-5999		$62,098	
7000	TUITION AND TRANSFERS		5,145	
	-TOTAL:1000-7999		$67,243	
	RESC :6680 TUPE COE ADMINISTRATIVE GRANTS			
1000	CERTIFICATED PERSONNEL	24,813	25,744	27,311
3000	EMPLOYEE BENEFITS	5,048	8,328	9,381
4000	BOOKS AND SUPPLIES	93		
5000	SERVICES & OPERATING EXPENDITURES	1,686	1,151	1,093
	-TOTAL:1000-5999	$31,641	$35,223	$37,785
7000	TUITION AND TRANSFERS	2,721	3,365	3,928
	-TOTAL:1000-7999	$34,362	$38,588	$41,713
	RESC :6690 TOBACCO USE PREV ED -GR 6-12			
1000	CERTIFICATED PERSONNEL		1,921	2,038
3000	EMPLOYEE BENEFITS		636	701
4000	BOOKS AND SUPPLIES	16	3,000	
5000	SERVICES & OPERATING EXPENDITURES	1,500	34,680	17,404
	-TOTAL:1000-5999	$1,516	$40,237	$20,143
7000	TUITION AND TRANSFERS	131	3,116	2,357
	-TOTAL:1000-7999	$1,647	$43,353	$22,500
	RESC :9012 COLLEGE NIGHT			
4000	BOOKS AND SUPPLIES		4,500	4,500
5000	SERVICES & OPERATING EXPENDITURES		500	500
	-TOTAL:1000-7999		$5,000	$5,000

Educational Support Services

James Brescia, Ed.D - Superintendent

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESC :9028 MOCK TRIAL			
4000	BOOKS AND SUPPLIES	9,011	5,520	4,500
5000	SERVICES & OPERATING EXPENDITURES	200	8,500	3,500
	-TOTAL:1000-7999	$9,211	$14,020	$8,000
	RESC :9053 REGIONAL SCH SUPP AND IMPROVMT			
1000	CERTIFICATED PERSONNEL	22,838	24,902	37,433
2000	CLASSIFIED PERSONNEL	23,977	24,698	10,246
3000	EMPLOYEE BENEFITS	18,365	20,358	18,884
4000	BOOKS AND SUPPLIES		10,500	4,000
5000	SERVICES & OPERATING EXPENDITURES	4,460	12,190	13,504
	-TOTAL:1000-5999	$69,641	$92,648	$84,067
7000	TUITION AND TRANSFERS	5,990	6,652	8,799
	-TOTAL:1000-7999	$75,631	$99,300	$92,866
	RESC :9110 PG&E - Family Science Nights STEM			
4000	BOOKS AND SUPPLIES	11,218		
5000	SERVICES & OPERATING EXPENDITURES	963	860	
	-TOTAL:1000-5999	$12,182	$860	
7000	TUITION AND TRANSFERS	1,048	74	
	-TOTAL:1000-7999	$13,230	$934	
	RESC :9140 ESS WORKSHOP ACCOUNT			
4000	BOOKS AND SUPPLIES	967		
5000	SERVICES & OPERATING EXPENDITURES	3,534	11,874	
	-TOTAL:1000-5999	$4,501	$11,874	
7000	TUITION AND TRANSFERS		1,022	
	-TOTAL:1000-7999	$4,501	$12,896	
	RESC :9401 ECE WORKSHOP ACCOUNT			
2000	CLASSIFIED PERSONNEL	2,289	1,430	
3000	EMPLOYEE BENEFITS	1,248	316	
4000	BOOKS AND SUPPLIES	2,382	8,815	7,037
5000	SERVICES & OPERATING EXPENDITURES	1,337	2,041	1,963
	-TOTAL:1000-5999	$7,256	$12,602	$9,000
7000	TUITION AND TRANSFERS	624		
	-TOTAL:1000-7999	$7,880	$12,602	$9,000

Educational Support Services

James Brescia, Ed.D - Superintendent

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESC :9405 ED TECH PROF DEVELOPMENT			
4000	BOOKS AND SUPPLIES	2,394	20,289	
5000	SERVICES & OPERATING EXPENDITURES	21,024	20,145	
	-TOTAL:1000-5999	$23,417	$40,434	
7000	TUITION AND TRANSFERS	2,014	3,610	
	-TOTAL:1000-7999	$25,431	$44,044	
	RESC :9407 ACADEMIC COMPETITIONS			
4000	BOOKS AND SUPPLIES	347		
5000	SERVICES & OPERATING EXPENDITURES	653	3,452	
	-TOTAL:1000-7999	$1,000	$3,452	
	RESC :9408 COUNTY MUSIC PROGRAM			
4000	BOOKS AND SUPPLIES	772	587	800
5000	SERVICES & OPERATING EXPENDITURES	9,930	9,913	11,500
	-TOTAL:1000-7999	$10,702	$10,500	$12,300
	RESC :9413 CURR & INSTRUCT WORKSHOPS			
4000	BOOKS AND SUPPLIES	632	15,055	
5000	SERVICES & OPERATING EXPENDITURES	13,797	13,359	
	-TOTAL:1000-7999	$14,429	$28,414	
	RESC :9417 RAISING A READER			
2000	CLASSIFIED PERSONNEL	23,120	30,674	14,917
3000	EMPLOYEE BENEFITS	7,182	4,435	4,823
4000	BOOKS AND SUPPLIES	16,178	14,915	13,380
5000	SERVICES & OPERATING EXPENDITURES	6,243	10,839	6,880
	-TOTAL:1000-7999	$52,723	$60,863	$40,000
	RESC :9418 EARLY LEARNING FOR ALL			
1000	CERTIFICATED PERSONNEL			17,250
2000	CLASSIFIED PERSONNEL	20,144	18,491	7,550
3000	EMPLOYEE BENEFITS	5,945	3,466	6,639
4000	BOOKS AND SUPPLIES	8,733	9,689	6,932
5000	SERVICES & OPERATING EXPENDITURES	3,989	15,884	3,334
	-TOTAL:1000-5999	$38,811	$47,530	$41,705
7000	TUITION AND TRANSFERS	2,244	1,778	2,704
	-TOTAL:1000-7999	$41,055	$49,308	$44,409

Educational Support Services

James Brescia, Ed.D - Superintendent

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESC :9421 MENTAL HEALTH INIT KERN COE			
2000	CLASSIFIED PERSONNEL	5,206		
3000	EMPLOYEE BENEFITS	355		
4000	BOOKS AND SUPPLIES	1,436		
5000	SERVICES & OPERATING EXPENDITURES	8,669		
	-TOTAL:1000-5999	$15,665		
7000	TUITION AND TRANSFERS	1,347		
	-TOTAL:1000-7999	$17,012		
	RESC :9510 CTAP			
1000	CERTIFICATED PERSONNEL	36,218	29,970	4,892
2000	CLASSIFIED PERSONNEL	13,128	14,031	
3000	EMPLOYEE BENEFITS	15,836	14,544	1,680
4000	BOOKS AND SUPPLIES	58	6,087	
5000	SERVICES & OPERATING EXPENDITURES	1,103	5,225	(7421)
	-TOTAL:1000-5999	$66,343	$69,857	($849)
7000	TUITION AND TRANSFERS	5,706	5,916	849
	-TOTAL:1000-7999	$72,049	$75,773	
	RESC :9511 CTAP AB75			
4000	BOOKS AND SUPPLIES	1,359	2,870	
5000	SERVICES & OPERATING EXPENDITURES	148	3,128	
	-TOTAL:1000-5999	$1,508	$5,998	
7000	TUITION AND TRANSFERS	130		
	-TOTAL:1000-7999	$1,638	$5,998	

Student Programs and Services

Special Education Programs (Billbacks & Infant)

Katherine Aaron - Executive Director

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESOURCE: 0000 UNRESTRICTED			
4000	BOOKS AND SUPPLIES	2,480	450	
5000	SERVICES & OPERATING EXPENDITURES	155		
	-TOTAL:1000-7999	$2,636	$450	
	RESC :1100 STATE LOTTERY			
4000	BOOKS AND SUPPLIES	22,776	19,107	
5000	SERVICES & OPERATING EXPENDITURES	24,084	6,385	
*SUB	-TOTAL:1000-7999	$46,860	$25,492	
	RESC :3010 NCLB:TITLE 1			
2000	CLASSIFIED PERSONNEL	36,218	36,952	
3000	EMPLOYEE BENEFITS	11,067	11,393	
4000	BOOKS AND SUPPLIES	26,463	1,679	
5000	SERVICES & OPERATING EXPENDITURES	14,518	23,956	19,320
*SUB	-TOTAL:1000-7999	$88,266	$73,980	$19,320
	RESC :3385 SPECIAL EDUCATION-EARLY INTERVENTION GRANTS			
2000	CLASSIFIED PERSONNEL	22,106	21,808	20,927
3000	EMPLOYEE BENEFITS	8,937	9,586	10,516
5000	SERVICES & OPERATING EXPENDITURES	26,187	25,809	24,199
*SUB	-TOTAL:1000-5999	$57,230	$57,203	$55,642
7000	TUITION AND TRANSFERS	4,922	4,949	6,510
*SUB	-TOTAL:1000-7999	$62,152	$62,152	$62,152
	RESC :5640 MEDI-CAL BILLING OPTION			
1000	CERTIFICATED PERSONNEL	141,243	69,389	
2000	CLASSIFIED PERSONNEL	155,622	135,557	
3000	EMPLOYEE BENEFITS	104,815	74,917	
5000	SERVICES & OPERATING EXPENDITURES	21,268	7,030	
*SUB	-TOTAL:1000-5999	$422,948	$286,893	
7000	TUITION AND TRANSFERS	36,373		
*SUB	-TOTAL:1000-7999	$459,321	$286,893	
	RESC :6300 LOTTERY:INSTRUCTIONAL MATERIAL			
4000	BOOKS AND SUPPLIES	20,408	4,312	
*SUB	-TOTAL:1000-7999	$20,408	$4,312	

Educational Support Services

James Brescia, Ed.D - Superintendent

Educational Technology Center

Michael Garrett - Technology Center Manager

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESC :0470 EDUCATIONAL TECHNOLOGY CENTER			
2000	CLASSIFIED PERSONNEL	192,057	222,425	243,584
3000	EMPLOYEE BENEFITS	71,153	80,346	93,011
4000	BOOKS AND SUPPLIES	3,522	6,913	11,000
5000	SERVICES & OPERATING EXPENDITURES	129,964	101,488	94,313
	-TOTAL:1000-7999	$396,695	$411,172	$441,908
	RESC :9515 PEG			
4000	BOOKS AND SUPPLIES	8,182	40,932	
5000	SERVICES & OPERATING EXPENDITURES		400	
	-TOTAL:1000-5999	$8,182	$41,332	
6000	CAPITAL OUTLAY	6,983		
	-TOTAL:1000-7999	$15,164	$41,332	

Educational Support Services

James Brescia, Ed.D - Superintendent

Educational Support Services

Celeste Royer - State CREEC Network Regional Manager

Objec	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RANCHO EL CHORRO OUTDOORS SCHOOL			
2000	CLASSIFIED PERSONNEL	415,160	426,192	449,075
3000	EMPLOYEE BENEFITS	136,507	144,730	159,595
4000	BOOKS AND SUPPLIES	73,465	112,356	121,875
5000	SERVICES & OPERATING EXPENDITURES	50,058	55,137	72,990
	-TOTAL:1000-5999	$675,191	$738,415	$803,535
6000	CAPITAL OUTLAY		11,660	5,000
	-TOTAL:1000-7999	$675,191	$750,075	$808,535
	RESC :7136 CREEC-ENVIRONMENTAL EDUCATION/RANCHO EL CHORRO			
2000	CLASSIFIED PERSONNEL	21,579	23,673	25,114
3000	EMPLOYEE BENEFITS	4,493	4,979	5,797
4000	BOOKS AND SUPPLIES	284	422	25
5000	SERVICES & OPERATING EXPENDITURES	10,455	8,207	6,046
	-TOTAL:1000-5999	$36,811	$37,281	$36,982
7000	TUITION AND TRANSFERS	3,129	3,205	3,143
	-TOTAL:1000-7999	$39,940	$40,486	$40,125
	RESC :7810 ENVIRONMENTAL EDUCATION (INTERAGENCY FUNDING)			
5000	SERVICES & OPERATING EXPENDITURES		1,381	1,343
	-TOTAL:1000-5999		$1,381	$1,343
7000	TUITION AND TRANSFERS		119	157
	-TOTAL:1000-7999		$1,500	$1,500
	RESC :9011 RANCHO EL CHORRO DONATIONS			
4000	BOOKS AND SUPPLIES	226		
5000	SERVICES & OPERATING EXPENDITURES		1,241	
	-TOTAL:1000-7999	$226	$1,241	

Educational Support Services

James Brescia, Ed.D - Superintendent

Educational Support Services

Celeste Royer - State CREEC Network Regional Manager

Objec	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESC :9100 CREEC-LA DEPT OF PUBLIC WORKS			
4000	BOOKS AND SUPPLIES	2,429		
5000	SERVICES & OPERATING EXPENDITURES		830	
	-TOTAL:1000-5999	$2,429	$830	
7000	TUITION AND TRANSFERS	210		
	-TOTAL:1000-7999	$2,639	$830	
	RESC :9134 SOUTHERN CALIFORNIA GAS COMPANY			
2000	CLASSIFIED PERSONNEL		1,158	
3000	EMPLOYEE BENEFITS		208	
4000	BOOKS AND SUPPLIES		1,750	
5000	SERVICES & OPERATING EXPENDITURES		10,522	
	-TOTAL:1000-5999		$13,638	
7000	TUITION AND TRANSFERS		1,173	
	-TOTAL:1000-7999		$14,811	
	RESC :9490 CREEC CONFERENCE			
4000	BOOKS AND SUPPLIES		4,193	
	-TOTAL:1000-7999		$4,193	

Student Programs and Services

DJ Pittenger - Assistant Superintendent

(includes Foster Youth & Homeless Grants)				
Objec	Description	14-15	15-16	16-17
		Actuals	Estimated Actuals	Budget Development
	RESOURCE: 0000 UNRESTRICTED			
1000	CERTIFICATED PERSONNEL	74,251	126,224	75,164
2000	CLASSIFIED PERSONNEL	20,142	19,350	
3000	EMPLOYEE BENEFITS	24,993	30,696	12,902
4000	BOOKS AND SUPPLIES	1,970	12,244	8,500
5000	SERVICES & OPERATING EXPENDITURES	5,407	45,868	11,500
	-TOTAL:1000-7999	$126,763	$234,382	$108,066
	RESC :0240 COMMUNITY SCHOOLS-COE			
1000	CERTIFICATED PERSONNEL	1,411,089	1,323,115	1,282,522
2000	CLASSIFIED PERSONNEL	479,485	339,794	278,881
3000	EMPLOYEE BENEFITS	577,095	531,914	579,402
4000	BOOKS AND SUPPLIES	55,454	36,366	34,033
5000	SERVICES & OPERATING EXPENDITURES	517,546	495,740	549,554
	-TOTAL:1000-5999	$3,040,668	$2,726,929	$2,724,392
7000	TUITION AND TRANSFERS	299,379		
	-TOTAL:1000-7999	$3,340,047	$2,726,929	$2,724,392
	RESC :1100 STATE LOTTERY			
4000	BOOKS AND SUPPLIES	5,881	20,431	14,300
5000	SERVICES & OPERATING EXPENDITURES		33,644	
	-TOTAL:1000-7999	$5,881	$54,075	$14,300
	RESC :1400 EDUCATION PROTECTION ACT			
1000	CERTIFICATED PERSONNEL	28,676	27,903	29,651
3000	EMPLOYEE BENEFITS	8,709	8,819	10,013
	-TOTAL:1000-7999	$37,384	$36,722	$39,664
	RESC :3010 NCLB:TITLE 1			
1000	CERTIFICATED PERSONNEL	104,049	183,172	187,450
2000	CLASSIFIED PERSONNEL	153,682	115,566	108,289
3000	EMPLOYEE BENEFITS	90,011	77,994	85,686
4000	BOOKS AND SUPPLIES	25,419	63,015	
5000	SERVICES & OPERATING EXPENDITURES	44,725	256,909	127,883
	-TOTAL:1000-7999	$417,886	$696,656	$509,308

Student Programs and Services

DJ Pittenger - Assistant Superintendent

(includes Foster Youth & Homeless Grants)				
Object	Description	14-15	15-16	16-17
		Actuals	Estimated Actuals	Budget Development
	RESC :3025 NCLB:TITLE I PART D, LOCAL DELINQUENT			
1000	CERTIFICATED PERSONNEL	43,790	53,824	52,811
3000	EMPLOYEE BENEFITS	15,768	18,859	20,797
5000	SERVICES & OPERATING EXPENDITURES	82,228	17,493	8,424
	-TOTAL:1000-5999	$141,786	$90,176	$82,032
7000	TUITION AND TRANSFERS	12,194	7,755	11,017
	-TOTAL:1000-7999	$153,980	$97,931	$93,049
	RESC :3310 SPECIAL EDUCATION, FEDERAL BASIC GRANT			
1000	CERTIFICATED PERSONNEL	31,174	35,122	15,712
2000	CLASSIFIED PERSONNEL	1,208		
3000	EMPLOYEE BENEFITS	9,850	7,109	5,538
5000	SERVICES & OPERATING EXPENDITURES	96	96	7,002
	-TOTAL:1000-7999	$42,327	$42,327	$28,252
	RESC :4035 NCLB:TITLE 2 PART A, TEACHER QUALITY			
1000	CERTIFICATED PERSONNEL		11,475	11,343
2000	CLASSIFIED PERSONNEL	7,783	96	
3000	EMPLOYEE BENEFITS	2,531	3,504	3,782
5000	SERVICES & OPERATING EXPENDITURES	66		
	-TOTAL:1000-7999	$10,380	$15,075	$15,125
	RESC :4203 NCLB:TITLE 3:LIMITED ENGLISH PROFICIENCY			
1000	CERTIFICATED PERSONNEL		5,506	2,413
3000	EMPLOYEE BENEFITS		3,859	835
4000	BOOKS AND SUPPLIES	6,263		2,298
5000	SERVICES & OPERATING EXPENDITURES	2,780	6,506	
	-TOTAL:1000-7999	$9,043	$15,871	$5,546
	RESC :5630 NCLB:TITLE 10:HOMELESS CHILD EDUCATION GRANT			
1000	CERTIFICATED PERSONNEL	28,185	31,898	34,717
2000	CLASSIFIED PERSONNEL		12,250	21,277
3000	EMPLOYEE BENEFITS	8,578	16,206	23,903
4000	BOOKS AND SUPPLIES	5,734	22,295	10,500
5000	SERVICES & OPERATING EXPENDITURES	20,895	77,757	62,068
	-TOTAL:1000-5999	$63,392	$160,406	$152,465
7000	TUITION AND TRANSFERS	5,451	9,897	17,838
	-TOTAL:1000-7999	$68,843	$170,303	$170,303

Student Programs and Services

DJ Pittenger - Assistant Superintendent

(includes Foster Youth & Homeless Grants)				
Object	Description	14-15	15-16	16-17
		Actuals	Estimated Actuals	Budget Development
	RESC :6300 LOTTERY:INSTRUCTIONAL MATERIAL			
4000	BOOKS AND SUPPLIES	6,550	4,312	8,500
	-TOTAL:1000-7999	$6,550	$4,312	$8,500
	RESC :6505 SPECIAL EDUCATION (RSP)-ALTERNATIVE EDUCATION PROGRAMS			
1000	CERTIFICATED PERSONNEL	281,937	277,874	301,534
2000	CLASSIFIED PERSONNEL		103,199	142,619
3000	EMPLOYEE BENEFITS	82,922	124,183	163,533
4000	BOOKS AND SUPPLIES		26	
5000	SERVICES & OPERATING EXPENDITURES	5,080	21,531	
	-TOTAL:1000-5999	$369,939	$526,813	$607,686
7000	TUITION AND TRANSFERS	31,815	35,715	71,100
	-TOTAL:1000-7999	$401,754	$562,528	$678,786
	RESC :7366 FOSTER YOUTH SERVICES			
1000	CERTIFICATED PERSONNEL	37,804	42,734	45,969
2000	CLASSIFIED PERSONNEL		13,458	21,277
3000	EMPLOYEE BENEFITS	11,998	20,033	28,445
4000	BOOKS AND SUPPLIES	17	11,240	2,610
5000	SERVICES & OPERATING EXPENDITURES	57,756	61,322	46,357
	-TOTAL:1000-5999	$107,574	$148,787	$144,658
7000	TUITION AND TRANSFERS	9,251	12,796	16,925
	-TOTAL:1000-7999	$116,825	$161,583	$161,583

Student Programs and Services

Special Education Programs (Billbacks & Infant)

Katherine Aaron - Executive Director

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESC :6500 SPECIAL EDUCATION (BILLBACKS TO DISTRICTS)			
1000	CERTIFICATED PERSONNEL	1,456,000	1,846,586	1,825,335
2000	CLASSIFIED PERSONNEL	900,428	937,620	1,066,241
3000	EMPLOYEE BENEFITS	955,201	938,273	1,235,383
4000	BOOKS AND SUPPLIES	44,102	52,083	65,965
5000	SERVICES & OPERATING EXPENDITURES	154,780	211,775	190,600
*SUB	-TOTAL:1000-5999	$3,510,512	$3,986,337	$4,383,524
7000	TUITION AND TRANSFERS	334,247	375,204	556,571
*SUB	-TOTAL:1000-7999	$3,844,759	$4,361,541	$4,940,095
	RESC :6510 SPECIAL EDUCATION- INFANT			
1000	CERTIFICATED PERSONNEL	300,983	321,148	319,727
2000	CLASSIFIED PERSONNEL	69,973	69,631	68,474
3000	EMPLOYEE BENEFITS	112,020	144,181	158,499
4000	BOOKS AND SUPPLIES	3,333	3,600	3,100
5000	SERVICES & OPERATING EXPENDITURES	7,691	55,161	3,750
*SUB	-TOTAL:1000-5999	$494,000	$593,721	$553,550
7000	TUITION AND TRANSFERS	42,484	50,374	64,765
*SUB	-TOTAL:1000-7999	$536,484	$644,095	$618,315
	RESC :6512 SPECIAL EDUCATION MENTAL HEALTH			
1000	CERTIFICATED PERSONNEL	58,424		
3000	EMPLOYEE BENEFITS	19,576		
5000	SERVICES & OPERATING EXPENDITURES		78,000	78,000
*SUB	-TOTAL:1000-7999	$78,000	$78,000	$78,000
	RESC :6515 SPECIAL EDUCATION INFANT DISCRETIONARY			
1000	CERTIFICATED PERSONNEL		3,885	
3000	EMPLOYEE BENEFITS		654	
4000	BOOKS AND SUPPLIES		6,700	
5000	SERVICES & OPERATING EXPENDITURES		12,378	11,335
*SUB	-TOTAL:1000-5999		$23,617	$11,335
7000	TUITION AND TRANSFERS		2,032	1,489
*SUB	-TOTAL:1000-7999		$25,649	$12,824

CAREER TECHNICAL EDUCATION

Michael Specchierla - Director, Career & Technical Education

Object	Description	14-15 Actuals	15-16 Estimated Actuals	16-17 Budget Development
	RESC :6382 CA CAREER PATHWAYS TRUST			
1000	CERTIFICATED PERSONNEL		203,942	214,825
2000	CLASSIFIED PERSONNEL		71,249	103,914
3000	EMPLOYEE BENEFITS		78,879	97,599
4000	BOOKS AND SUPPLIES		11,000	5,000
5000	SERVICES & OPERATING EXPENDITURES		2,007,909	1,894,105
	-TOTAL:1000-5999		$2,372,979	$2,315,443
6000	CAPITAL OUTLAY		390,000	390,000
	-TOTAL:1000-6999		$2,762,979	$2,705,443
7000	TUITION AND TRANSFERS		209,000	266,536
	-TOTAL:1000-7999		$2,971,979	$2,971,979
	RESC :6387 CAREER TECHNICAL EDUCATION INCENTIVE GRANT			
5000	SERVICES & OPERATING EXPENDITURES			141,570
	-TOTAL:1000-5999			$141,570
7000	TUITION AND TRANSFERS			21,962
	-TOTAL:1000-7999			$163,532
	RESC :9634 CAREER TECHNICAL EDUCATION			
8000	FUND BALANCE			$230,719

Educational Support Services

James Brescia, Ed.D - Superintendent

Early Learning Educational Support

Nancy Norton - Director

Objec	Description	14-15	15-16	16-17
	FUND 12 CHILD DEVELOPMENT	Actuals	Estimated Actuals	Budget Development
	RESOURCE: 0000 UNRESTRICTED			
1000	CERTIFICATED PERSONNEL	5,012	1,827	
2000	CLASSIFIED PERSONNEL	50,802	804	
3000	EMPLOYEE BENEFITS	25,492	505	
4000	BOOKS AND SUPPLIES	5,926		5,700
5000	OTH OPERATING EXPEND D N USE	9,727	15,900	15,510
	-TOTAL:1000-5999	$96,959	$19,036	$21,210
7000	TUITION AND TRANSFERS	7,757		
	-TOTAL:1000-7999	$104,715	$19,036	$21,210
	RESC :1100 STATE LOTTERY			
4000	BOOKS AND SUPPLIES	5,411	5,700	
	-TOTAL:1000-7999	$5,411	$5,700	
	RESC :5025 CD:BLOCK GR25% ECE CRT-BASED			
2000	CLASSIFIED PERSONNEL	18,801		
3000	EMPLOYEE BENEFITS	14,591		
4000	BOOKS AND SUPPLIES	723		
	-TOTAL:1000-5999	$34,114		
7000	TUITION AND TRANSFERS	2,729		
	-TOTAL:1000-7999	$36,843		
	RESC :5320 CHILD NUTRITION-CCFP CLAIMS			
1000	CERTIFICATED PERSONNEL		12,330	
2000	CLASSIFIED PERSONNEL	641	8,930	9,424
3000	EMPLOYEE BENEFITS	-11	9,424	5,527
4000	BOOKS AND SUPPLIES	17,702	25,200	23,700
5000	OTH OPERATING EXPEND D N USE	419	741	900
	-TOTAL:1000-5999	$18,750	$56,625	$39,551
7000	TUITION AND TRANSFERS	1,501	3,709	3,164
	-TOTAL:1000-7999	$20,250	$60,334	$42,715

Educational Support Services

James Brescia, Ed.D - Superintendent

Early Learning Educational Support

Nancy Norton - Director

Objec	Description	14-15	15-16	16-17
	FUND 12 CHILD DEVELOPMENT	Actuals	Estimated Actuals	Budget Development
	RESC :6052 CH DEV:PREK/FAM LIT-PROG SUPRT			
4000	BOOKS AND SUPPLIES	1,920	2,315	2,315
	-TOTAL:1000-5999	$1,920	$2,315	$2,315
7000	TUITION AND TRANSFERS	154	185	185
	-TOTAL:1000-7999	$2,074	$2,500	$2,500
	RESC :6105 CSPP STATE PRESCHOOL			
1000	CERTIFICATED PERSONNEL	322,953	324,414	334,455
2000	CLASSIFIED PERSONNEL	214,344	246,431	236,278
3000	EMPLOYEE BENEFITS	198,908	226,013	295,137
4000	BOOKS AND SUPPLIES	8,497	12,421	10,300
5000	OTH OPERATING EXPEND D N USE	16,504	20,890	17,678
	-TOTAL:1000-5999	$761,206	$830,169	$893,848
7000	TUITION AND TRANSFERS	60,896	66,210	71,508
	-TOTAL:1000-7999	$822,102	$896,379	$965,356
	RESC :6127 PRESCHOOL QRIS GRANT			
5000	OTH OPERATING EXPEND D N USE		153,058	
	-TOTAL:1000-5999		$153,058	
7000	TUITION AND TRANSFERS		2,000	
	-TOTAL:1000-7999		$155,058	
	RESC :9010 OTHER LOCAL			
4000	BOOKS AND SUPPLIES	5,198	19,048	
5000	OTH OPERATING EXPEND D N USE		949	
	-TOTAL:1000-7999	$5,198	$19,997	

Educational Support Services

James Brescia, Ed.D - Superintendent

Early Learning Educational Support

Nancy Norton - Director

Objec	Description	14-15	15-16	16-17
	FUND 12 CHILD DEVELOPMENT	Actuals	Estimated Actuals	Budget Development
	RESC :9031 CHILDREN & FAMILIES - PROP 10			
1000	CERTIFICATED PERSONNEL	9,785	5,190	5,346
2000	CLASSIFIED PERSONNEL	92,249	97,086	97,553
3000	EMPLOYEE BENEFITS	50,467	60,774	69,411
4000	BOOKS AND SUPPLIES	2,941	3,000	3,000
5000	OTH OPERATING EXPEND D N USE	1,556	20,181	25
	-TOTAL:1000-5999	$156,998	$186,231	$175,335
7000	TUITION AND TRANSFERS	12,200	12,375	13,784
	-TOTAL:1000-7999	$169,198	$198,606	$189,119
	RESC :9044 FIRST 5 PRE-SCHOOLS			
1000	CERTIFICATED PERSONNEL	107,706	111,996	112,136
2000	CLASSIFIED PERSONNEL	497	2,993	2,200
3000	EMPLOYEE BENEFITS	62,176	65,228	70,690
4000	BOOKS AND SUPPLIES	4,569	4,500	8,000
5000	OTH OPERATING EXPEND D N USE	1,868	354	330
	-TOTAL:1000-5999	$176,816	$185,071	$193,356
7000	TUITION AND TRANSFERS	13,714	14,552	14,803
	-TOTAL:1000-7999	$190,529	$199,623	$208,159

BUDGET ASSUMPTIONS AND MULTI-YEAR PROJECTIONS

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard *(See Attachment D)* and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. ADA projections for SLOCOE's student programs have been reduced to reflect declining enrollment. The **2016-17 Budget Report** signifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current fiscal year, and two subsequent years, if expenditure and contribution reductions are fully realized.

2016-17

- COLA **0.00%**
- LCFF funding fully implemented *(See Attachment A)*
- County-Wide ADA: 33,223.42 *(Reduced from 33,337.45 at 15-16 Second Interim)*
- Pupil-Driven ADA: Community School 125.98 Court School 35.36
  - *(Revised from 15-16 Second Interim Community School 147.00;Court School 31.00)*
  - *Court School reflects additional class added at second semester*
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **10.73% to 12.58%**
- Increased **PERS** Employer Rate from **11.847% 13.888%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of **$816,785.**
- Increased lease expenses to reflect planned bus lease
- Eliminated carryover and one-time expenditures from 2015-16

Other changes to revenues include:

- Reduced LCFF sources by $2,749,551 to reflect excess property taxes that will be returned to County Government in fiscal year 2017-18
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA.
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits costs
- Revised contributions to restricted programs to cover step and column and other program expenditures.
- Reduced for one-time unrestricted COE mandated funding and Educator Effectiveness grant received in 2015-16
- Reduced Federal Revenues by 10% for Title 1, Resource 3010

Other expenditure projections include:

- Decreased salaries and benefits based by 1.0 FTE for attrition of Certificated Management Retirements
- Decrease certificated salary and benefits by 1.0 FTE based on declining ADA in Community School Programs.
- Reduced salaries and benefits to reflect attrition of Classified Management Resignations
- Reduced 2015-16 one-time capital outlay and replacement equipment expenditures
- Increase Indirect Costs Expenditures from 8.60% to 11.70%. *(Note: The approved CDE rate for 2016-17 is 14.79%)*
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.15%
- Reduced other outgo, object 7299 to reflect change in booking excess property tax expenditures.

2017-18

- COLA 1.11%
- LCFF funding fully implemented *(See Attachment B)*
- County-Wide ADA: 33,223.42- No Growth
- Pupil-Driven ADA: Community School 119.68 (5.0% decline) Court School 41.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **12.58% to 14.43%**
- Increased **PERS** Employer Rate from **13.88% to 15.50%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of $816,785

Other changes to revenues include:

- Reduced LCFF sources by $2,678,232 to reflect excess property taxes that will be returned to County Government in fiscal year 2018-19
- Decreased Other State Revenues to reflect one-time Career Pathways grant funding received in 2015-16 & 2016-17
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Increased contributions to Special Education and Alternative Education programs to cover step and column and other program expenditures
- Reduced contributions to ETC and Rancho El Chorro to reflect future program generated revenues

Other expenditure projections include:

- Decrease certificated salary and benefits by 1.0 FTE based on declining ADA in Community School Programs
- Decreased Indirect Cost revenues to reflect reduced expenditures
- Expenditures reduced by $500,000 to reflect necessary expenditure reductions
- Reduced transfer out to Child Development Fund 12, to reflect future program revisions
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.26%
- Reduced other outgo, object 7299 to reflect change in booking excess property tax expenditures.

2018-19

- COLA 2.42%
- LCFF funding fully implemented *(See Attachment C)*
- County-Wide ADA: 33,223.42- No Growth
- Pupil-Driven ADA: No Growth- Community School 119.68 Court School 41.00
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased **STRS** Employer Rate from **14.43% to 16.28%**
- Increased **PERS** Employer Rate from **15.50% to 17.10%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of **$816,785.**

Other changes to revenues include:

- Reduced LCFF sources by $2,532,623 to reflect excess property taxes that will be returned to County Government in fiscal year 2019-20
- Decreased lottery funds, both restricted and unrestricted, as the result of declining Community School ADA.
- Projected increases to revenues received for county-operated special education classes; increased revenues to the Teacher Induction Program (TIP), and other interagency revenues based on current contracts
- Increased contributions to restricted programs to cover step and column and other program expenditures

Other expenditure projections include:

- Increased one-time capital outlay and replacement equipment expenditures
- Decreased Indirect Cost revenues to reflect reduced expenditures
- Expenditures reduced by $525,000 to reflect necessary expenditure reductions
- Reduced transfer out to Child Development Fund 12, to reflect future program revisions
- Increased materials/supplies (objects 4000-4999), and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 2.49%
- Reduced other outgo, object 7299 to reflect change in booking excess property tax expenditures.

GENERAL FUND REVENUES, 2016-17 BUDGET ADOPTION

The SLOCOE budget is based on the Local Control Funding Formula (LCFF) calculations for county offices. This formula is a two-part formula with funding for constitutional oversight responsibilities as well as instructional activities. The funding for county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at **0.0%** for **2016-17**. County-wide attendance is projected at a "No Growth Status" of 33,223.42 ADA. LCFF calculations for the 2016-17 County Operations Grant is **$4,118,630.**

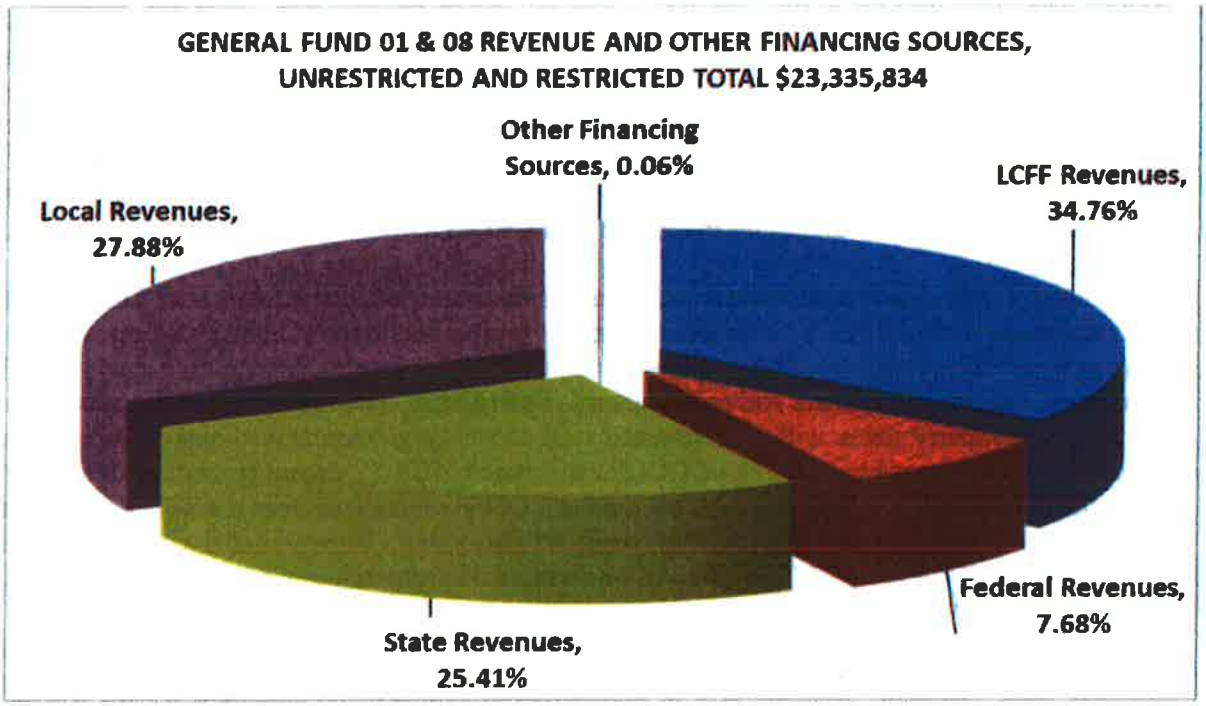
The second part of the funding is designated for County Community School and Juvenile Court School and includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. 2016-17 ADA projections for County Community School is 125.98, which is a 10% decline from 2015-16 projections of 132.61. Juvenile Court School ADA is projected at 35.36 and reflects the addition of an additional class added at second semester. LCFF calculations for the 2016-16 Pupil-Driven Grants are **$2,657,362.**

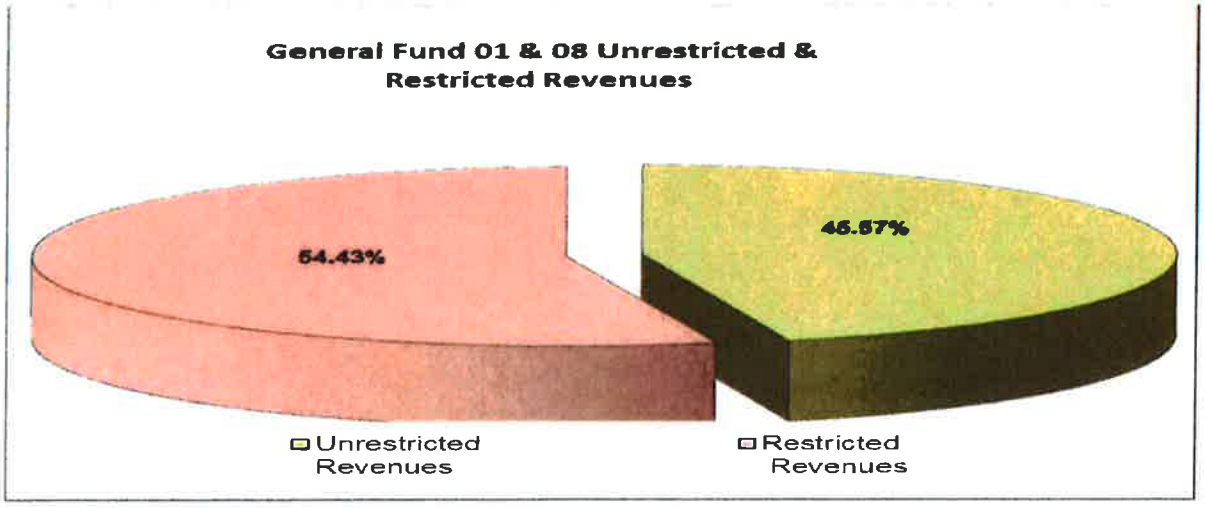
Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE stands to receive additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at **$816,785.** The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not useable by SLOCOE. Estimated 2016-17 excess property tax funds in the amount of $2,749,551 have been subtracted from LCFF revenue sources but will budgeted as an expenditure item in object 7299 in the subsequent fiscal year. The estimated excess property tax amount for 2015-16 is $2,729,271 and will be included as expenditure in fiscal year 2016-17.

State revenues are based on projected state revenue growth as forecast by the Department of Finance. State revenues are dependent on variable revenue sources, such as personal income tax. LCFF year-over-year increases are dependent on annual state general fund revenue growth as allocated through the annual state budget process. As a reminder, Proposition 30 revenues are temporary; in 2016 the additional ¼ cent sales tax expires, and in 2018 the increase to personal income tax for high income earners expires.

SLOCOE categorizes its General Fund revenue into five sources:

1. **LCFF**- consists of a mix of State and local revenue
2. **Federal Revenue** - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees.
3. **Other State Revenue** - includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes.
4. **Other Local Revenue** - includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income.
5. **Inter-fund Transfers In/Other Sources** - Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment.





Other Revenue Highlights are as follows:

- Federal Revenues were decreased to reflect prior year carry-over amounts and decreases to Title 1 Funding
- Restricted State Revenues decreased to reflect one-time COE mandatory funding
- Other Local Revenues were increased to reflect the increase in revenues for redevelopment funding, fees and contracts, donations, interest, and other miscellaneous revenue sources
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are projected at ($1,148,511) and support the following:
    - Alternative Education
    - Education Technology Center (ETC)
    - Rancho El Chorro (REC)
    - Routine Restricted Maintenance
    - Special Education for Alternative Education

GENERAL FUND EXPENDITURES, 2016-17 BUDGET DEVELOPMENT

The majority of expenditures in the General Fund are committed to salaries and benefits for employees of SLOCOE.

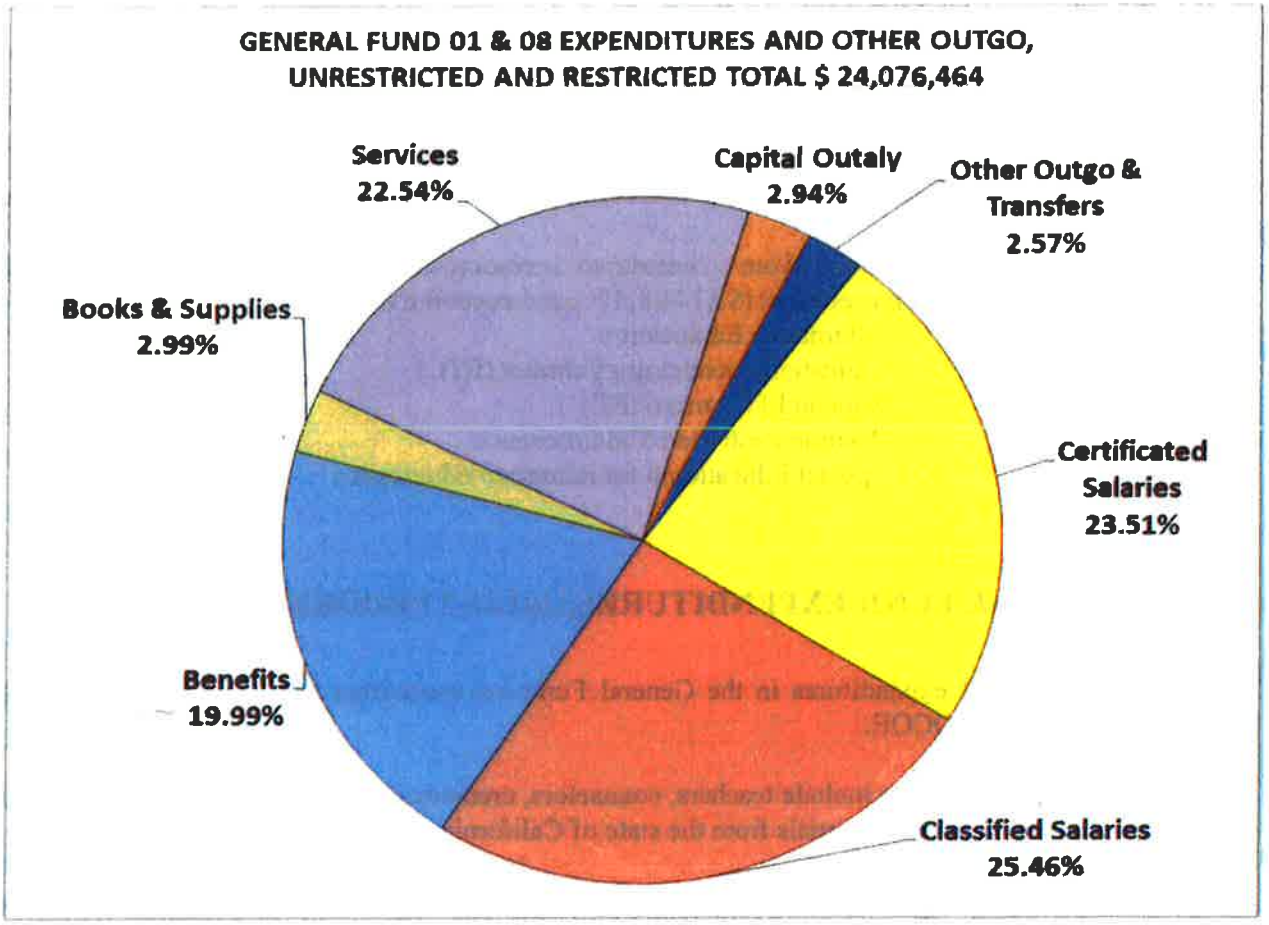
Certificated employees include teachers, counselors, credentialed nurses, and others who provide services that require credentials from the state of California.

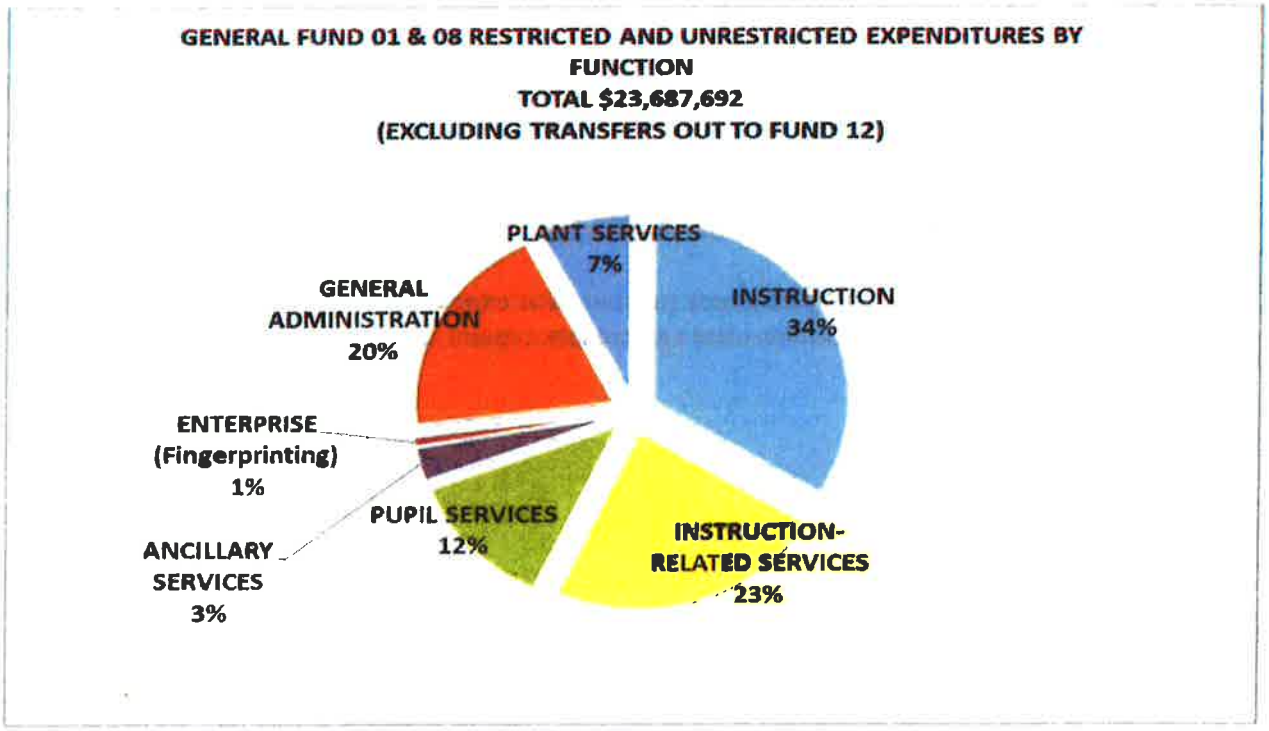
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include such expenditures as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.


GENERAL FUND 01 & 08 EXPENDITURES AND OTHER OUTGO,
UNRESTRICTED AND RESTRICTED TOTAL $ 24,076,464
Services
22.54%
Capital Outaly
2.94%
Other Outgo &
Transfers
2.57%
Books & Supplies
2.99%
Certificated
Salaries
23.51%
Benefits
19.99%
Classified Salaries
25.46%


GENERAL FUND 01 & 08 RESTRICTED AND UNRESTRICTED EXPENDITURES BY
FUNCTION
TOTAL $23,687,692
(EXCLUDING TRANSFERS OUT TO FUND 12)
PLANT SERVICES
7%
GENERAL
ADMINISTRATION
20%
INSTRUCTION
34%
ENTERPRISE
(Fingerprinting)
1%
PUPIL SERVICES
12%
ANCILLARY
SERVICES
3%
INSTRUCTION-
RELATED SERVICES
23%

Other Expenditure Highlights are as follows:

- Expenditures have been revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or projected salary increases.
- Expenditures for books and supplies were reduced in the areas of fuel expense and other miscellaneous supply items.
- Expenditures for services and other operating expenditures were revised as follows to reflect the most recent expenditure projections:
    - Travel and Conference Expenditures were reduced in all unrestricted budgets
    - Consulting Services were reduced per updated agreements
- The contribution to the Child Development Fund was increased to cover salary and statutory benefit increases

Compensation Increases for Certificated, Classified and Management Employees

The budget reflects step movement for staff and includes all negotiated salary settlements through June 30, 2015.

Post Retiree Benefits Liability

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

Deferred Maintenance

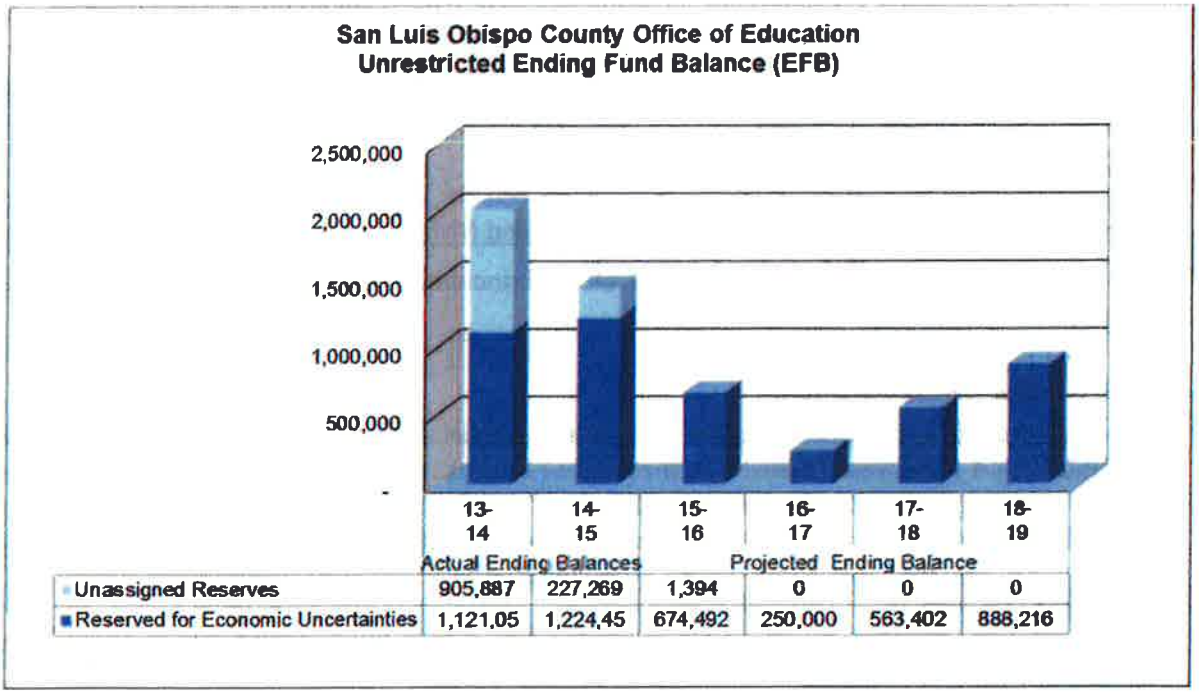
The budget as presented does not include a County School Service Fund contribution to the Deferred Maintenance Fund.

STRS On-Behalf Payments

A journal entry to recognize the State's on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE's own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

RESERVE FOR ECONOMIC UNCERTAINTIES

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



CASH FLOW

The SLOCOE maintains a positive cash flow and is able to meet all LEA obligations in the current budget and two subsequent years, if expenditure reductions are implemented.

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCFF requires districts to develop Local Control and Accountability Plans (LCAPs) to set annual goals for all students, and detail how funds will be spent to achieve those goals. County Office of Education LCAPs must address ten state priorities: Basic services, Implementation of Common Core State Standards, Parental Involvement, Student Achievement, Student Engagement, School Climate, Course Access, Foster Youth, Expelled Students, and Other Student Outcomes (defined by individual districts).

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase Student Engagement
- Support transitions for all students, including foster and homeless youth
- Increase Family/Caregiver Engagement

SLOCOE's LCAP includes:

- Small classroom size 23:1, Campus wide 10:1
- Maintain adequate staffing for Learning Centers
- Campus wide support through Multi-Tier Systems of Support (MTSS) model for academics and behavior, Universal Design for Learning, and Professional Learning Communities
- Standards-based instructional support for English learners, Projected-Based Learning, and 1st Century learning skills
- Maintain safe campuses, and proper facilities
- Provide student transportation
- Offer parenting classes for families and care-givers

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

- Increased attendance
- Decreased suspension rates
- Decreased major office referrals
- Increased completer percent
- Increased family/caregiver participation

All goals and strategies continue to be evaluated by San Luis Obispo County Office of Education stakeholders. The annual update for the LCAP will discuss in detail, the progress toward achieving these goals.

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 County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 10	Estimated Actuals 2015-16		16-17 Budget Development	Net Change
Revenues:				
Federal Revenues	6,423,527		6,397,284	(26,243.00)
Other State Revenues	8,250,503.00		7,774,624	(475,879.00)
Other Local Revenues	644.95		-	(644.95)
	$ 14,674,675		$ 14,171,908	$ (502,767)
Expenditures:				
Other Outgo	14,889,800		14,171,908	(717,892)
Net	$ (215,125)		$ -	$ 215,125
Total, Net Fund Balance Increase/Decrease				**$ (215,125)**

Fund 10	Estimated Actuals 2015-16	16-17 Budget Development	Net Change
Revenues:			
Federal Revenues	6,423,527	6,397,284	(26,243.00)
Other State Revenues	8,250,503.00	7,774,624	(475,879.00)
Other Local Revenues	644.95	-	(644.95)
	$ 14,674,675	$ 14,171,908	$ (502,767)
Expenditures:			
Other Outgo	14,889,800	14,171,908	(717,892)
Net	$ (215,125)	$ -	$ 215,125
Total, Net Fund Balance Increase/Decrease			**$ (215,125)**

Fund 12 – Child Development Fund

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

Fund 12	Estimated Actuals 2015-16	16-17 Budget Development	Net Change
Revenues:			
Federal Revenues	36,808	39,415	2,607.00
Other State Revenues	820,757.00	693,950	(126,807)
Other Local Revenues	$ 396,836	$ 389,449	(7,387)
Transfers In/Sources	$ 288,612	$ 328,772	40,160
	$ 1,543,013	$ 1,451,586	$ (91,427)
Expenditures:			
Certificated Salaries	455,757	451,937	3,820
Classified Salaries	356,244	345,455	10,789
Employee Benefits	384,471	463,292	(78,821)
Books & Supplies	72,185	53,015	19,170
Operating/Services	212,073	34,443	177,630
Other Outgo	99,031	103,444	(4,413)
	$ 1,579,761	$ 1,451,586	$ 128,175
Total, Net Fund Balance Increase/Decrease			**$ 36,748**

Fund 14 – Deferred Maintenance Fund

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

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. The budget for this fund assumes that the forest reserve funding will remain flat for 2016-17.

Fund 16	Estimated Actuals 2015-16	16-17 Budget Development	Net Change
Revenues:			
Federal Revenues	10,141	10,141	-
	$ 10,141	$ 10,141	$ -
Expenditures:			
Other Outgo/Tranfers Out	10,141	10,141	-
	$ 10,141	$ 10,141	$ -
Total, Net Fund Balance Increase/Decrease			**$ -**

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

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

Fund 17	Estimated Actuals 2015-16	16-17 Budget Development	Net Change
Revenues:			
Other Local Revenues	1,999	2,000	1
	$ 1,999	$ 2,000	$ 1
Expenditures:			
Other Outgo/Tranfers Out	60,618	2,000	58,618
	$ 60,618	$ 2,000	$ 58,618
Total, Net Fund Balance Increase/Decrease			**$ 58,619**

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 20	Estimated Actuals 2015-16		16-17 Budget Development		Net Change
Revenues:					
Other Local Revenues	10,500		9,000		(1,500)
	$ 10,500	$	9,000	$	(1,500)
Expenditures:					
Other Outgo/Tranfers Out	10,500		9,000		1,500
	$ 10,500	$	9,000	$	1,500
Total, Net Fund Balance Increase/Decrease				$	-

Fund 40 – Special Reserve Fund (Capital Outlay)

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

Fund 40	Estimated Actuals 2015-16		16-17 Budget Development		Net Change
Revenues:					
Other Local Revenues	4,000		4,000		-
Transfers In/Sources	60,000		60,000		-
	$ 64,000	$	64,000	$	-
Expenditures:					
Other Outgo/Tranfers Out	4,000		4,000		-
	$ 4,000	$	4,000	$	-
Total, Net Fund Balance Increase/Decrease				$	-

FINAL COMMENTS

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

Attachment A

Enter County Code :	40	Countywide ADA :	33,223.42
County Name :	SAN LUIS OBISPO	Districts :	10
			0.00%

2016-17 Budget DEVELOPMENT

LCFF Grant Section FOR FISCAL YEAR 2016-17

County Operations Grant

ADA Section

ADA Ranges		Rate	Countywide ADA	Funding	Totals
0	30,000	$ 71.32	30,000.00	$ 2,139,600	
30,000	60,000	$ 61.13	3,223.42	$ 197,048	
60,000	140,000	$ 50.94	-	$ -	
140,000	"+"	$ 40.75	-	$ -	
					$ 2,336,648

District Section

$ 111,374.00	10 districts	$	1,113,740

Base Section

$ 668,242.25	$	668,242
County Operations Grant Total	$	4,118,630 [A]

Pupil Driven Grants - BASED ON 15-16 PROJECTED P3 LESS 5%

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	$ 11,428.55	125.98	$ 1,439,763	
Supplemental (35%)	$ 3,999.99			
Estimated ELL / FRM %	84.66%	106.65	$ 426,616	
Concentration	34.66%	43.66	$ 174,658	
				$ 2,041,036
Court Schoo 39664				
Base Grant	$ 11,428.55	35.36	$ 404,148	
Supplemental (35%)	$ 3,999.99			
Estimated E (2,729,271)	100.00%	35.36	$ 141,452	
Concentration	50.00%	17.68	$ 70,726	
				$ 616,325
Pupil Driven Grants Total				$ 2,657,362 [B]
Subtotal Local Control Funding Formula Grant Target				$ 6,775,992 [F] = [A + B + E]

Total Base	$ 1,843,911
Total Supplemental	$ 568,068
Total Concentration	$ 245,383

ADDED NEW CLASS 16-17 PARTIAL YEAR- (10 ADA/2)

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		$ (2,749,551)	[L]
Guaranteed State Aid			
total categorical hold harmless	$ 816,785		
Less: ROP paid with taxes	$ -		
H-to-S Transportation	$ -		
TIIG	$ -		
Guaranteed Minimum State Aid		$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		$ 7,592,777	[R] = [K + Q]

Attachment B

Enter County Code :	40	Countywide ADA :	33,223.42
County Name :	SAN LUIS OBISPO	Districts :	10
			1.11%

2016-17 Budget DEVELOPMENT

LCFF Grant Section FOR FISCAL YEAR 2017-18

County Operations Grant

ADA Section

ADA Ranges		Rate	Countywide ADA	Funding	Totals
0	30,000	$ 72.11	30,000.00	$ 2,163,300	
30,000	60,000	$ 61.81	3,223.42	$ 199,240	
60,000	140,000	$ 51.51	-	$ -	
140,000	"+"	$ 41.20	-	$ -	
					$ 2,362,540

District Section

$ 112,610.25	10 districts	$	1,126,103

Base Section

$ 675,659.74	$	675,660
County Operations Grant Total	$	4,164,302 [A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	$ 11,555.41	119.68	$ 1,382,958	
Supplemental (35%)	$ 4,044.39			
Estimated ELL / FRM %	84.66%	101.32	$ 409,784	
Concentration	34.66%	41.48	$ 167,766	
				$ 1,960,508
Court School Grant				
Base Grant	$ 11,555.41	41.00	$ 473,772	ADDED NEW CLASS FROM 16-17 FOR FULL YEAR
Supplemental (35%)	$ 4,044.39			
Estimated ELL / FRM %	100.00%	41.00	$ 165,820	
Concentration	50.00%	20.50	$ 82,910	
				$ 722,502
Pupil Driven Grants Total				$ 2,683,010 [B]
Subtotal Local Control Funding Formula Grant Target				**$ 6,847,311 [F] = [A + B + E]**

Adjustments for Guarantee Minimum State Aid			
Excess Property Taxes		$ (2,678,232)	[L]
Guaranteed State Aid			
total categorical hold harmless	$ 816,785		
Less: ROP paid with taxes	$ -		
H-to-S Transportation	$ -		
TIIG	$ -		
Guaranteed Minimum State Aid		$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		**$ 7,664,096**	[R] = [K + Q]

Attachment C

Enter County Code :	40	Countywide ADA :	33,223.42
County Name :	SAN LUIS OBISPO	Districts :	10
			2.42%

2016-17 Budget DEVELOPMENT

LCFF Grant Section FOR FISCAL YEAR 2018-19

County Operations Grant

ADA Section

ADA Ranges		Rate	Countywide ADA	Funding	Totals
0	30,000	$ 73.86	30,000.00	$ 2,215,800	
30,000	60,000	$ 63.31	3,223.42	$ 204,075	
60,000	140,000	$ 52.76	-	$ -	
140,000	"+"	$ 42.20	-	$ -	
					$ 2,419,875

District Section

$ 114,069.25	10 districts	$	1,140,693

Base Section

$ 684,413.71	$	684,414
County Operations Grant Total	$	4,244,981 [A]

Pupil Driven Grants - Use '13-14 Projected Data

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	$ 11,835.05	119.68	$ 1,416,425	
Supplemental (35%)	$ 4,142.27			
Estimated ELL / FRM %	84.66%	101.32	$ 419,701	
Concentration	34.66%	41.48	$ 171,827	
				$ 2,007,953
Court School Grant				
Base Grant	$ 11,835.05	41.00	$ 485,237	ADDED NEW CLASS FROM 16-17 FOR FULL YEAR
Supplemental (35%)	$ 4,142.27			
Estimated ELL / FRM %	100.00%	41.00	$ 169,833	
Concentration	50.00%	20.50	$ 84,917	
				$ 739,987

Pupil Driven Grants Total	$ 2,747,939	[B]
Subtotal Local Control Funding Formula Grant Target	**$ 6,992,920**	**[F] = [A + B + E]**

Adjustments for Guarantee Minimum State Aid			
Excess Property Taxes		$ (2,532,623)	[L]
Guaranteed State Aid			
total categorical hold harmless	$ 816,785		
Less: ROP paid with taxes	$ -		
H-to-S Transportation	$ -		
TIIG	$ -		
Guaranteed Minimum State Aid		$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		$ 816,785	[Q] = [P - O] or 0
Estimated 2016-17 LCFF Funding		**$ 7,809,705**	[R] = [K + Q]

SSC School District and Charter School Financial Projection Dartboard
2016-17 May Revision

This version of SSC's Financial Projection Dartboard is based on the 2016-17 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**	**9-12**
2015-16 Base Grants	$7,083	$7,189	$7,403	$8,578
COLA at 0.00%	$0	$0	$0	$0
2016-17 Base Grants	$7,083	$7,189	$7,403	$8,578
Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**	**9-12**
2016-17 Base Grants	$7,083	$7,189	$7,403	$8,578
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$737	–	–	$223
2016-17 Adjusted Base Grants	$7,820	$7,189	$7,403	$8,801
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factor	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**
LCFF Planning Factors	SSC Simulator[1]	SSC Simulator[1]	SSC Simulator[2]	SSC Simulator[2]	SSC Simulator[2]
SSC Gap Funding Percentage	52.20%	54.84%	19.30%	34.25%	36.74%
Department of Finance Gap Funding Percentage	52.20%	54.84%	73.96%	41.22%	75.16%
Gap Funding Percentage[3] (May Revise)	53.08%	54.84%	–	–	–

PLANNING FACTORS						
Factor		**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**
Statutory COLA		1.02%	0.00%	1.11%	2.42%	2.67%
COLA on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early Childhood Education		1.02%	0.00%	1.11%	2.42%	2.67%
California CPI		2.02%	2.15%	2.26%	2.49%	2.36%
California Lottery	Base	$140	$140	$140	$140	$140
	Proposition 20	$41	$41	$41	$41	$41
Interest Rate for Ten-Year Treasuries		1.98%	2.05%	2.43%	2.58%	2.70%
CalPERS Employer Rate (projected)		11.847%	13.888%	15.50%	17.10%	18.60%
CalSTRS Employer Rate (statutory)		10.73%	12.58%	14.43%	16.28%	18.13%
CalSTRS On-Behalf Rate		7.125890%	8.578248%[4]	8.578248%[4]	8.578248%[4]	8.578248%[4]

RESERVES		
State Reserve Requirement	**District ADA Range**	**Reserve Plan[5]**
The greater of 5% or $65,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or $65,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

[1] Go to the SSC LCFF Simulator at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

[2] For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator.

[3] Either this percentage or the final State Budget gap percentage can be used for calculating movement toward class sizes of 24:1 at grades transitional kindergarten-3.

[4] 2016-17 rate is preliminary until February 2017

[5] District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration grant dollars.

School Services of California Inc.

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ANNUAL BUDGET REPORT:
July 1, 2016 Budget Adoption

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

Public Hearing:

Place: 3350 Education Drive
Date: June 02, 2016
Time: 1:30 p.m.

Adoption Date: June 23, 2016

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

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

Superintendent's Name: James Brescia, Ed. D
Chief Business Official's Name: Sheldon Smith, Ed.D
CBO's Title: Assistant Superintendent of Business
CBO's Telephone: (805) 782-7210

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2016	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

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

Date of Meeting: Jun 23, 2016

For additional information on this certification, please contact:

Name: Melissa Abbey

Title: Director of Fiscal Services

Telephone: (805) 782-7212

E-mail: mabbey@slocoe.org

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Description	2015-16 Estimated Actuals			2016-17 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	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	30.36	30.36	30.60	35.36	35.36	35.36
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	132.61	132.61	132.61	125.98	125.98	125.98
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	162.97	162.97	163.21	161.34	161.34	161.34
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	35.94	35.94	35.94	35.94	35.94	35.94
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	35.94	35.94	35.94	35.94	35.94	35.94
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	198.91	198.91	199.15	197.28	197.28	197.28
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	33,223.42	33,223.42	33,223.42	33,223.42	33,223.42	33,223.42
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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July 1 Budget
2015-16 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	77,448.63		2,528.30	79,976.93
2. State Lottery Revenue	8560	7,818.00		6,096.00	13,914.00
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)		85,266.63	0.00	8,624.30	93,890.93
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	45,238.00		8,624.00	53,862.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	40,029.00			40,029.00
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)		85,267.00	0.00	8,624.00	93,891.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	(0.37)	0.00	0.30	(0.07)

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.

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Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		33,223.42	0.00%	33,223.42	0.00%	33,223.42
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,115,789.00	0.88%	8,187,108.00	1.78%	8,332,717.00
2. Federal Revenues	8100-8299	1,793,128.00	0.00%	1,793,128.00	0.00%	1,793,128.00
3. Other State Revenues	8300-8599	5,933,434.00	-49.97%	2,968,314.00	-3.08%	2,877,028.00
4. Other Local Revenues	8600-8799	7,493,483.00	15.66%	8,666,817.00	2.45%	8,879,460.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,000.00	0.00%	15,000.00	0.00%	15,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		23,350,834.00	-7.37%	21,630,367.00	1.23%	21,897,333.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,659,652.00		5,723,209.00
b. Step & Column Adjustment				133,557.00		135,222.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,659,652.00	1.12%	5,723,209.00	2.36%	5,858,431.00
2. Classified Salaries						
a. Base Salaries				6,129,176.00		6,297,638.00
b. Step & Column Adjustment				168,462.00		173,237.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,129,176.00	2.75%	6,297,638.00	2.75%	6,470,875.00
3. Employee Benefits	3000-3999	4,813,732.00	1.94%	4,907,078.00	1.97%	5,003,815.00
4. Books and Supplies	4000-4999	719,684.00	-3.56%	694,099.00	-0.21%	692,673.00
5. Services and Other Operating Expenditures	5000-5999	5,427,110.00	-23.45%	4,154,672.00	-1.95%	4,073,772.00
6. Capital Outlay	6000-6999	708,342.00	-55.06%	318,342.00	3.14%	328,342.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	333,440.00	0.00%	333,440.00	0.00%	333,440.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(103,444.00)	89.44%	(195,963.00)	-65.57%	(67,469.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	388,772.00	-84.57%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(500,000.00)		(525,000.00)
11. Total (Sum lines B1 thru B10)		24,076,464.00	-9.49%	21,792,515.00	2.00%	22,228,879.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(725,630.00)		(162,148.00)		(331,546.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,241,553.32		4,515,923.32		4,353,775.32
2. Ending Fund Balance (Sum lines C and D1)		4,515,923.32		4,353,775.32		4,022,229.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,651,259.44		1,112,141.44		601,390.44
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,614,664.88		2,678,232.00		2,532,623.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	250,000.00		563,401.88		888,215.88
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,515,923.32		4,353,775.32		4,022,229.32

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	250,000.00		563,401.88		888,215.88
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	475,168.59		275,000.00		195,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		725,167.59		838,401.88		1,083,215.88
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		3.85%		4.87%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
SAN LUIS OBISPO COUNTY SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		14,171,908.00		14,171,908.00		14,171,908.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		24,076,464.00		21,792,515.00		22,228,879.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		24,076,464.00		21,792,515.00		22,228,879.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		24,076,464.00		21,792,515.00		22,228,879.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		722,293.92		653,775.45		666,866.37
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		587,000.00		587,000.00		587,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		722,293.92		653,775.45		666,866.37
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	483,348.00	0.00%	483,348.00	0.00%	483,348.00
2. Federal Revenues	8100-8299	1,793,128.00	0.00%	1,793,128.00	0.00%	1,793,128.00
3. Other State Revenues	8300-8599	5,731,844.00	-50.89%	2,814,986.00	-3.32%	2,721,492.00
4. Other Local Revenues	8600-8799	4,701,944.00	21.58%	5,716,817.00	2.50%	5,859,460.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,148,511.00	-29.34%	811,495.00	-0.66%	806,176.00
6. Total (Sum lines A1 thru A5c)		13,858,775.00	-16.16%	11,619,774.00	0.38%	11,663,604.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,443,293.00		3,524,140.00
b. Step & Column Adjustment				80,847.00		83,273.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,443,293.00	2.35%	3,524,140.00	2.36%	3,607,413.00
2. Classified Salaries						
a. Base Salaries				2,259,337.00		2,322,872.00
b. Step & Column Adjustment				63,535.00		65,442.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,259,337.00	2.81%	2,322,872.00	2.82%	2,388,314.00
3. Employee Benefits	3000-3999	2,543,603.00	1.16%	2,572,989.00	1.18%	2,603,315.00
4. Books and Supplies	4000-4999	221,830.00	2.26%	226,838.00	2.57%	232,673.00
5. Services and Other Operating Expenditures	5000-5999	3,133,745.00	-42.52%	1,801,233.00	-8.21%	1,653,327.00
6. Capital Outlay	6000-6999	653,342.00	-59.69%	263,342.00	0.00%	263,342.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	333,440.00	0.00%	333,440.00	0.00%	333,440.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,270,179.00	-17.02%	1,054,037.00	-2.04%	1,032,531.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,918,769.00	-12.64%	12,158,891.00	0.13%	12,174,355.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(59,994.00)		(539,117.00)		(510,751.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,711,252.44		1,651,258.44		1,112,141.44
2. Ending Fund Balance (Sum lines C and D1)		1,651,258.44		1,112,141.44		601,390.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,651,259.44		1,112,141.44		601,390.44
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,651,258.44		1,112,141.44		601,390.44

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		33,223.42	0.00%	33,223.42	0.00%	33,223.42
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,632,441.00	0.93%	7,703,760.00	1.89%	7,849,369.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	201,590.00	-23.94%	153,328.00	1.44%	155,536.00
4. Other Local Revenues	8600-8799	2,791,539.00	5.68%	2,950,000.00	2.37%	3,020,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,000.00	0.00%	15,000.00	0.00%	15,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,148,511.00)	-29.34%	(811,495.00)	-0.66%	(806,176.00)
6. Total (Sum lines A1 thru A5c)		9,492,059.00	5.46%	10,010,593.00	2.23%	10,233,729.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,216,359.00		2,199,069.00
b. Step & Column Adjustment				52,710.00		51,949.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(70,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,216,359.00	-0.78%	2,199,069.00	2.36%	2,251,018.00
2. Classified Salaries						
a. Base Salaries				3,869,839.00		3,974,766.00
b. Step & Column Adjustment				104,927.00		107,795.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,869,839.00	2.71%	3,974,766.00	2.71%	4,082,561.00
3. Employee Benefits	3000-3999	2,270,129.00	2.82%	2,334,089.00	2.85%	2,400,500.00
4. Books and Supplies	4000-4999	497,854.00	-6.14%	467,261.00	-1.55%	460,000.00
5. Services and Other Operating Expenditures	5000-5999	2,293,365.00	2.62%	2,353,439.00	2.85%	2,420,445.00
6. Capital Outlay	6000-6999	55,000.00	0.00%	55,000.00	18.18%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,373,623.00)	-9.00%	(1,250,000.00)	-12.00%	(1,100,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	328,772.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(500,000.00)		(525,000.00)
11. Total (Sum lines B1 thru B10)		10,157,695.00	-5.16%	9,633,624.00	4.37%	10,054,524.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(665,636.00)		376,969.00		179,205.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,530,300.88		2,864,664.88		3,241,633.88
2. Ending Fund Balance (Sum lines C and D1)		2,864,664.88		3,241,633.88		3,420,838.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,614,664.88		2,678,232.00		2,532,623.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	250,000.00		563,401.88		888,215.88
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,864,664.88		3,241,633.88		3,420,838.88

Description	Object Codes	2016-17 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	250,000.00		563,401.88		888,215.88
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	475,168.59		275,000.00		195,000.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		725,168.59		838,401.88		1,083,215.88

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

see detailed multi-year

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2015-16 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	27,814,512.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,570,860.00
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	697,711.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	2,007,009.00
5. Interfund Transfers Out	All	9300	7600-7629	348,612.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	66,594.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,000,000.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,140,926.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,102,726.00

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		162.97
B. Expenditures per ADA (Line I.E divided by Line II.A)		111,080.11

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.)	14,115,257.61	74,593.13
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)	14,115,257.61	74,593.13
B. Required effort (Line A.2 times 90%)	12,703,731.85	67,133.82
C. Current year expenditures (Line I.E and Line II.B)	18,102,726.00	111,080.11
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

County Office ADA (Form A, Estimated Funded ADA column, Line B5): 33,223

County Office County Operations Grant ADA Standard Percentage Level: 2.0%

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

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

Fiscal Year	Revenue Limit Countywide Other Purpose ADA/County Operations Grant Funded ADA Original Budget (Form A, Line 27)	Estimated/Unaudited Actuals (Form A, Line B5)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	34,475.00	32,951.07	4.4%	Not Met
Second Prior Year (2014-15)	32,636.64	33,039.04	N/A	Met
First Prior Year (2015-16)	33,020.59	33,223.42	N/A	Met

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

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

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

Explanation:
(required if NOT met)

JC/CS ADA-THE COUNTY EXPERIENCED AN UNPREDICATED DECLINE IN ENROLLMENT AND ATTENDANCE IN 2013-14.

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1e and C2e) (Form A, Lines B1d, C2d, C6d)	District Funded County Program ADA (Form A, Line B2f) (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f) (Form A, Lines C1, C3f, C5, C7f)
Third Prior Year (2013-14)	220.45	113.52	32,951.07	0.00
Second Prior Year (2014-15)	189.23	38.93	33,039.04	0.00
First Prior Year (2015-16)	162.97	35.94	33,223.42	0.00
Historical Average:	190.88	62.80	33,071.18	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2016-17) (historical average plus 2%):	**194.70**	**64.06**	**33,732.60**	**0.00**
1st Subsequent Year (2017-18) (historical average plus 4%):	**198.52**	**65.31**	**34,394.03**	**0.00**
2nd Subsequent year (2018-19) (historical average plus 6%):	**202.33**	**66.57**	**35,055.45**	**0.00**

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d, C2d, C6d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1, C3f, C5, C7f)
Budget Year (2016-17)	161.34	35.94	33,223.42	0.00
1st Subsequent Year (2017-18)	160.68	35.94	33,223.42	0.00
2nd Subsequent Year (2018-19)	160.68	35.94	33,223.42	0.00
Status:	Met	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

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

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

2B. Alternate Revenue Limit Standard - Excess Property Tax

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

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

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

	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	20,769,172.00	18,022,563.00	18,042,843.00	18,042,843.00
County Office's Projected Change in LCFF Revenue:		-13.22%	0.11%	0.00%

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

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

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

3. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. County Office's Change in Funding Level (Criterion 2C):	-13.22%	0.11%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-18.22% to -8.22%**	**-4.89% to 5.11%**	**-5.00% to 5.00%**

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2015-16)	16,292,958.00		
Budget Year (2016-17)	16,602,560.00	1.90%	Not Met
1st Subsequent Year (2017-18)	16,927,925.00	1.96%	Met
2nd Subsequent Year (2018-19)	17,333,121.00	2.39%	Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Planned expenditure reductions will be implemented in 2016-17

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. County Office's Change in Funding Level (Criterion 2C):	-13.22%	0.11%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-23.22% to -3.22%**	**-9.89% to 10.11%**	**-10.00% to 10.00%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-18.22% to -8.22%	-4.89% to 5.11%	-5.00% to 5.00%

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

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
First Prior Year (2015-16)	2,190,314.00		
Budget Year (2016-17)	1,793,128.00	-18.13%	No
1st Subsequent Year (2017-18)	1,793,128.00	0.00%	No
2nd Subsequent Year (2018-19)	1,793,128.00	0.00%	No

Explanation: (required if Yes)
Carry-over revenues reduced from Title 1, Title 1 Part D, and Title III.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
First Prior Year (2015-16)	6,241,625.00		
Budget Year (2016-17)	5,933,434.00	-4.94%	Yes
1st Subsequent Year (2017-18)	2,968,314.00	-49.97%	Yes
2nd Subsequent Year (2018-19)	2,877,028.00	-3.08%	No

Explanation: (required if Yes)
State revenues decreased by $2, 971,979 for the 2 year Career Pathways Grant

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
First Prior Year (2015-16)	7,128,916.00		
Budget Year (2016-17)	7,493,483.00	5.11%	Yes
1st Subsequent Year (2017-18)	8,666,817.00	15.66%	Yes
2nd Subsequent Year (2018-19)	8,879,460.00	2.45%	No

Explanation: (required if Yes)
Interagency revenues increased to reflect the increase to programs such as Special Education Bill Backs, Grizzly Charter School, and other interagency revenues.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
First Prior Year (2015-16)	1,086,296.00		
Budget Year (2016-17)	719,684.00	-33.75%	Yes
1st Subsequent Year (2017-18)	694,099.00	-3.56%	No
2nd Subsequent Year (2018-19)	692,673.00	-0.21%	No

Explanation: (required if Yes)
Materials and supplies reduce to reflect 15/16 carry-overs

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

First Prior Year (2015-16)	7,147,093.00		
Budget Year (2016-17)	5,427,110.00	-24.07%	Yes
1st Subsequent Year (2017-18)	4,154,672.00	-23.45%	Yes
2nd Subsequent Year (2018-19)	4,073,772.00	-1.95%	No

Explanation:
(required if Yes)

2016-17: Reduced carry-over amounts 2017-18: Reduced expenditures attributable to Career Pathways Grant

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2015-16)	15,560,855.00		
Budget Year (2016-17)	15,220,045.00	-2.19%	Not Met
1st Subsequent Year (2017-18)	13,428,259.00	-11.77%	Not Met
2nd Subsequent Year (2018-19)	13,549,616.00	0.90%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2015-16)	8,233,389.00		
Budget Year (2016-17)	6,146,794.00	-25.34%	Not Met
1st Subsequent Year (2017-18)	4,848,771.00	-21.12%	Not Met
2nd Subsequent Year (2018-19)	4,766,445.00	-1.70%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 4B
if NOT met)

Carry-over revenues reduced from Title 1, Title 1 Part D, and Title III.

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

State revenues decreased by $2, 971,979 for the 2 year Career Pathways Grant

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

Interagency revenues increased to reflect the increase to programs such as Special Education Bill Backs, Grizzly Charter School, and other interagency revenues.

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

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

Materials and supplies reduce to reflect 15/16 carry-overs

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

2016-17: Reduced carry-over amounts 2017-18: Reduced expenditures attributable to Career Pathways Grant

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year.

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited[1] for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
Ongoing and Major Maintenance/ Restricted Maintenance Account	10,157,695.00	304,730.85	379,073.16	304,730.85

Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
304,731.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2], in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,121,052.00	1,419,450.00	1,149,660.72
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	905,866.80	277,269.35	(0.37)
c. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 9797, if negative, for each of resources 2000-9999)	(0.59)	0.00	(1.00)
d. Available Reserves (Lines 1a through 1c)	2,026,918.21	1,696,719.35	1,149,659.35
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	22,421,031.03	24,489,005.83	27,814,512.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	13,176,430.57	14,892,458.09	14,889,800.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	35,597,461.60	39,381,463.92	42,704,312.00
3. County Office's Available Reserve Percentage (Line 1d divided by Line 2c)	5.7%	4.3%	2.7%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.9%**	**1.4%**	**0.9%**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2013-14)	670,295.74	9,069,028.75	N/A	Met
Second Prior Year (2014-15)	(2,029,993.69)	13,517,017.98	15.0%	Not Met
First Prior Year (2015-16)	(201,189.00)	12,435,499.00	1.6%	Not Met
Budget Year (2016-17) (information only)	(665,636.00)	10,157,695.00		

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

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Community School Enrollment has been consistently declining for over 5 years. Additionally, unrestricted contributions have increased to Special Education (RSP), Rancho El Chorro, Alternative Education, ETC, and Preschool Programs. Excess Property Taxes are NOT reflected in the ending fund balance for 16-17

7. CRITERION: Fund Balance

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

Percentage Level [1]	County Office Total Expenditures and Other Financing Uses [2]		
1.7%	0	to	$5,865,999
1.3%	$5,866,000	to	$14,662,999
1.0%	$14,663,000	to	$65,989,000
0.7%	$65,989,001	and	over

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	24,076,464
County Office's Fund Balance Standard Percentage Level:	1.0%

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): SAN LUIS OBISPO COUNTY SELPA

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	14,171,908.00	14,171,908.00	14,171,908.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance [3] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2013-14)	4,771,397.87	5,091,187.83	N/A	Met
Second Prior Year (2014-15)	5,511,561.25	5,761,483.57	N/A	Met
First Prior Year (2015-16)	3,491,417.53	3,731,489.88	N/A	Met
Budget Year (2016-17) (Information only)	3,530,300.88			

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[2]:

Percentage Level[3]	County Office Total Expenditures and Other Financing Uses [3]		
5% or $66,000 (greater of)	0	to	$5,865,999
4% or $293,000 (greater of)	$5,866,000	to	$14,662,999
3% or $587,000 (greater of)	$14,663,000	to	$65,989,000
2% or $1,980,000 (greater of)	$65,989,001	and	over

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

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	24,076,464	21,792,515	22,228,879
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	24,076,464.00	21,792,515.00	22,228,879.00
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	14,171,908.00	14,171,908.00	14,171,908.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	24,076,464.00	21,792,515.00	22,228,879.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	722,293.92	653,775.45	666,866.37
6.	Reserve Standard - by Amount (From percentage level chart above)	587,000.00	587,000.00	587,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**722,293.92**	**653,775.45**	**666,866.37**

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	250,000.00	0.00	0.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	563,401.88	888,215.88
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.00)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	475,168.59	275,000.00	195,000.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	County Office's Budgeted Reserve Amount (Lines B1 thru B7)	725,167.59	838,401.88	1,083,215.88
9.	County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.01%	3.85%	4.87%
	County Office's Reserve Standard (Section 8A, Line 7):	**722,293.92**	**653,775.45**	**666,866.37**
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

ADA in Community School Programs has been declining over the last 5 years. In 2015-16 ADA declined more rapidly than anticipated. Additionally, contributions have increased to Alternative Education Special Education (RSP), Rancho El Chorro, ETC. Interfund transfers to Fund 12 have also increased. One-time revenues for the COE have decreased. An expenditure reduction plan is currently being drafter and will be implemented for the 2016-17 fiscal year.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2015-16)	(1,197,837.00)			
Budget Year (2016-17)	(1,148,511.00)	(49,326.00)	-4.1%	Met
1st Subsequent Year (2017-18)	(811,495.00)	(337,016.00)	-29.3%	Not Met
2nd Subsequent Year (2018-19)	(806,176.00)	(5,319.00)	-0.7%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2015-16)	76,642.00			
Budget Year (2016-17)	15,000.00	(61,642.00)	-80.4%	Not Met
1st Subsequent Year (2017-18)	15,000.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	15,000.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2015-16)	348,612.00			
Budget Year (2016-17)	388,772.00	40,160.00	11.5%	Not Met
1st Subsequent Year (2017-18)	60,000.00	(328,772.00)	-84.6%	Not Met
2nd Subsequent Year (2018-19)	60,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions decreased for ETC, REC, RRM

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

Explanation:
(required if NOT met)

Transfers In from Fund 17 decrease in Budget and two subsequent years due to one-time expenditures for Data Processing Equipment purchased in 2015-16

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

Explanation:
(required if NOT met)

Transfers out to Fund 12 reduced in fiscal year 17-18 reflect planned program revisions

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Varied, according to source of funds for salary		68,420
Other Long-term Commitments (do not include OPEB):				
Child Care Facilities Fund Loan	5	Unrestricted LCFF Funding Sources	Unrestricted Resources Object 7439	105,000
TOTAL:				173,420

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Budget Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	68,420	68,420	68,420	68,420
Other Long-term Commitments (continued):				
Child Care Facilities Fund Loan	21,000	21,000	21,000	21,000
Total Annual Payments:	89,420	89,420	89,420	89,420
Has total annual payment increased over prior year (2015-16)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the county office's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

THE COE OFFERS LIFETIME HEALTH BENEFITS TO PERMANENT EMPLOYEES OF AT LEAST .50 FTE WHO WERE HIRED PRIOR TO 1984. FOR RETIREES COVERED BY MEDI-CARE, THE MEDI-CARE SUPLEMENTAL PLAN IS FREE. AND THE OTHER MEDICAL PLANS REQUIRE RETIREE CONTRIBUTION. THE COE REIMBURSES LIFETIME RETIREES FOR THEIR MEDI-CARE PREMIUMS.

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

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

Self-Insurance Fund	Government Fund
0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	10,701,035.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,701,035.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2013

5. OPEB Contributions

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	682,154.00	682,154.00	682,154.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	679,694.00	682,154.00	682,154.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	682,154.00	682,154.00	682,154.00
d. Number of retirees receiving OPEB benefits	66	66	66

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

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

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

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	56.3	56.0	55.0	55.0

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
6. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	72,043	73,484	74,954
3. Percent change in step & column over prior year			

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	110.4	109.0	109.0	109.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
6. Amount included for any tentative salary schedule increases			

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	120,151	122,554	125,005
3. Percent change in step & column over prior year			

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	41.6	38.8	38.8	38.8

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any tentative salary schedule increases			

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 23, 2016

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	10,379,050.00	401,423.00	10,780,473.00	7,632,441.00	483,348.00	8,115,789.00	-24.7%
2) Federal Revenue		8100-8299	0.00	2,190,314.00	2,190,314.00	0.00	1,793,128.00	1,793,128.00	-18.1%
3) Other State Revenue		8300-8599	560,149.00	5,681,476.00	6,241,625.00	201,590.00	5,731,844.00	5,933,434.00	-4.9%
4) Other Local Revenue		8600-8799	2,416,306.00	4,712,610.00	7,128,916.00	2,791,539.00	4,701,944.00	7,493,483.00	5.1%
5) TOTAL, REVENUES			13,355,505.00	12,985,823.00	26,341,328.00	10,625,570.00	12,710,264.00	23,335,834.00	-11.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,401,103.00	3,556,064.00	5,957,167.00	2,216,359.00	3,443,293.00	5,659,652.00	-5.0%
2) Classified Salaries		2000-2999	3,769,491.00	2,267,484.00	6,036,975.00	3,869,839.00	2,259,337.00	6,129,176.00	1.5%
3) Employee Benefits		3000-3999	2,067,617.00	2,231,199.00	4,298,816.00	2,270,129.00	2,543,603.00	4,813,732.00	12.0%
4) Books and Supplies		4000-4999	531,669.00	554,627.00	1,086,296.00	497,854.00	221,830.00	719,684.00	-33.7%
5) Services and Other Operating Expenditures		5000-5999	2,324,172.00	4,822,921.00	7,147,093.00	2,293,365.00	3,133,745.00	5,427,110.00	-24.1%
6) Capital Outlay		6000-6999	60,555.00	637,156.00	697,711.00	55,000.00	653,342.00	708,342.00	1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,006,764.00	334,109.00	2,340,873.00	0.00	333,440.00	333,440.00	-85.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,014,484.00)	915,453.00	(99,031.00)	(1,373,623.00)	1,270,179.00	(103,444.00)	4.5%
9) TOTAL, EXPENDITURES			12,146,887.00	15,319,013.00	27,465,900.00	9,828,923.00	13,858,769.00	23,687,692.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,208,618.00	(2,333,190.00)	(1,124,572.00)	796,647.00	(1,148,505.00)	(351,858.00)	-68.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	76,642.00	0.00	76,642.00	15,000.00	0.00	15,000.00	-80.4%
b) Transfers Out		7600-7629	288,612.00	60,000.00	348,612.00	328,772.00	60,000.00	388,772.00	11.5%
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	(1,197,837.00)	1,197,837.00	0.00	(1,148,511.00)	1,148,511.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,409,807.00)	1,137,837.00	(271,970.00)	(1,462,283.00)	1,088,511.00	(373,772.00)	37.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(201,189.00)	(1,195,353.00)	(1,396,542.00)	(665,636.00)	(59,994.00)	(725,630.00)	-48.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,731,489.88	2,906,605.44	6,638,095.32	3,530,300.88	1,711,252.44	5,241,553.32	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,731,489.88	2,906,605.44	6,638,095.32	3,530,300.88	1,711,252.44	5,241,553.32	-21.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,731,489.88	2,906,605.44	6,638,095.32	3,530,300.88	1,711,252.44	5,241,553.32	-21.0%
2) Ending Balance, June 30 (E + F1e)			3,530,300.88	1,711,252.44	5,241,553.32	2,864,664.88	1,651,258.44	4,515,923.32	-13.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,750.00	0.00	25,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	100,788.12	40.00	100,828.12	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,711,213.44	1,711,213.44	0.00	1,651,259.44	1,651,259.44	-3.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,729,271.00	0.00	2,729,271.00	2,614,664.88	0.00	2,614,664.88	-4.2%
15-16 EXCESS PROPERTY TAXES	0000	9780				*2,608,965.25*		*2,608,965.25*	
Reserved for Lottery expenditures	1100	9780				*5,699.63*		*5,699.63*	
	1100	9780							
15-16 Excess Property Tax Reservation	0000	9780	*2,729,271.00*		*2,729,271.00*				
Lottery Carry-over	1100	9780	*0.00*						
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	674,492.13	0.00	674,492.13	250,000.00	0.00	250,000.00	-62.9%
Unassigned/Unappropriated Amount		9790	(0.37)	(1.00)	(1.37)	0.00	(1.00)	(1.00)	-27.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,699,985.20	683,363.64	11,383,348.84				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	33,460.14	0.00	33,460.14				
c) in Revolving Fund		9130	25,750.00	0.00	25,750.00				
d) with Fiscal Agent		9135	0.00	1,094,872.26	1,094,872.26				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	177,203.13	18,630.00	195,833.13				
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	100,788.12	40.00	100,828.12				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			11,037,186.59	1,796,905.90	12,834,092.49				
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	850,647.39	58.94	850,706.33				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			850,647.39	58.94	850,706.33				
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	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			10,186,539.20	1,796,846.96	11,983,386.16				

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	816,785.00	0.00	816,785.00	816,785.00	0.00	816,785.00	0.0%
Education Protection Account State Aid - Current Year		8012	36,722.00	0.00	36,722.00	39,664.00	0.00	39,664.00	8.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	138,872.00	0.00	138,872.00	(2,610,679.00)	0.00	(2,610,679.00)	-1979.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	18,867,880.00	0.00	18,867,880.00	18,867,880.00	0.00	18,867,880.00	0.0%
Unsecured Roll Taxes		8042	428,698.00	0.00	428,698.00	428,698.00	0.00	428,698.00	0.0%
Prior Years' Taxes		8043	(3,175.00)	0.00	(3,175.00)	(3,175.00)	0.00	(3,175.00)	0.0%
Supplemental Taxes		8044	419,000.00	0.00	419,000.00	419,000.00	0.00	419,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	64,390.00	0.00	64,390.00	64,390.00	0.00	64,390.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,769,172.00	0.00	20,769,172.00	18,022,563.00	0.00	18,022,563.00	-13.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(10,390,122.00)	401,423.00	(9,988,699.00)	(10,390,122.00)	483,348.00	(9,906,774.00)	-0.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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			10,379,050.00	401,423.00	10,780,473.00	7,632,441.00	483,348.00	8,115,789.00	-24.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	45,967.00	45,967.00	0.00	31,964.00	31,964.00	-30.5%
Special Education Discretionary Grants		8182	0.00	562,224.00	562,224.00	0.00	565,526.00	565,526.00	0.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	312,864.00	312,864.00	0.00	312,440.00	312,440.00	-0.1%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,052,945.00	1,052,945.00		590,478.00	590,478.00	-43.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		97,932.00	97,932.00		93,049.00	93,049.00	-5.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		15,692.00	15,692.00		16,923.00	16,923.00	7.8%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		19,467.00	19,467.00		12,445.00	12,445.00	-36.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	83,223.00	83,223.00	0.00	170,303.00	170,303.00	104.6%
TOTAL, FEDERAL REVENUE			0.00	2,190,314.00	2,190,314.00	0.00	1,793,128.00	1,793,128.00	-18.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		852,403.00	852,403.00		852,911.00	852,911.00	0.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	536,367.00	536,367.00	0.00	536,367.00	536,367.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	537,899.00	0.00	537,899.00	100,000.00	0.00	100,000.00	-81.4%
Lottery - Unrestricted and Instructional Materials		8560	7,818.00	6,096.00	13,914.00	20,000.00	8,500.00	28,500.00	104.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		81,941.00	81,941.00		60,000.00	60,000.00	-26.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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		0.00	0.00		163,532.00	163,532.00	New
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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,432.00	4,204,669.00	4,219,101.00	81,590.00	4,110,534.00	4,192,124.00	-0.6%
TOTAL, OTHER STATE REVENUE			560,149.00	5,681,476.00	6,241,625.00	201,590.00	5,731,844.00	5,933,434.00	-4.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	334,470.00	0.00	334,470.00	344,342.00	0.00	344,342.00	3.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	31,655.00	0.00	31,655.00	38,909.00	0.00	38,909.00	22.9%
All Other Sales		8639	22,000.00	0.00	22,000.00	24,186.00	0.00	24,186.00	9.9%
Leases and Rentals		8650	79,000.00	0.00	79,000.00	76,500.00	0.00	76,500.00	-3.2%
Interest		8660	30,500.00	0.00	30,500.00	45,000.00	0.00	45,000.00	47.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	490,360.00	205,335.00	695,695.00	553,510.00	453,235.00	1,006,745.00	44.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,147,776.00	0.00	1,147,776.00	1,507,228.00	0.00	1,507,228.00	31.3%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	245.00	245.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	280,545.00	507,030.00	787,575.00	201,864.00	128,709.00	330,573.00	-58.0%
Tuition		8710	0.00	4,000,000.00	4,000,000.00	0.00	4,120,000.00	4,120,000.00	3.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,416,306.00	4,712,610.00	7,128,916.00	2,791,539.00	4,701,944.00	7,493,483.00	5.1%
TOTAL, REVENUES			13,355,505.00	12,985,823.00	26,341,328.00	10,625,570.00	12,710,264.00	23,335,834.00	-11.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,050,617.00	1,905,365.00	2,955,982.00	855,142.00	1,814,388.00	2,669,530.00	-9.7%
Certificated Pupil Support Salaries		1200	87,547.00	185,695.00	273,242.00	91,968.00	250,663.00	342,631.00	25.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,179,032.00	762,533.00	1,941,565.00	1,214,838.00	729,696.00	1,944,534.00	0.2%
Other Certificated Salaries		1900	83,907.00	702,471.00	786,378.00	54,411.00	648,546.00	702,957.00	-10.6%
TOTAL, CERTIFICATED SALARIES			2,401,103.00	3,556,064.00	5,957,167.00	2,216,359.00	3,443,293.00	5,659,652.00	-5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	11,031.00	591,170.00	602,201.00	0.00	580,115.00	580,115.00	-3.7%
Classified Support Salaries		2200	283,397.00	439,861.00	723,258.00	295,390.00	430,297.00	725,687.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,356,796.00	162,090.00	1,518,886.00	1,305,348.00	166,606.00	1,471,954.00	-3.1%
Clerical, Technical and Office Salaries		2400	1,817,682.00	526,348.00	2,344,030.00	1,970,604.00	523,151.00	2,493,755.00	6.4%
Other Classified Salaries		2900	300,585.00	548,015.00	848,600.00	298,497.00	559,168.00	857,665.00	1.1%
TOTAL, CLASSIFIED SALARIES			3,769,491.00	2,267,484.00	6,036,975.00	3,869,839.00	2,259,337.00	6,129,176.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	236,150.00	660,798.00	896,948.00	275,488.00	723,590.00	999,078.00	11.4%
PERS		3201-3202	440,606.00	263,294.00	703,900.00	540,475.00	288,542.00	829,017.00	17.8%
OASDI/Medicare/Alternative		3301-3302	85,914.00	87,328.00	173,242.00	97,378.00	81,557.00	178,935.00	3.3%
Health and Welfare Benefits		3401-3402	775,412.00	706,048.00	1,481,460.00	848,689.00	751,949.00	1,600,638.00	8.0%
Unemployment Insurance		3501-3502	2,993.00	5,937.00	8,930.00	3,795.00	2,801.00	6,596.00	-26.1%
Workers' Compensation		3601-3602	267,308.00	265,094.00	532,402.00	296,470.00	274,919.00	571,389.00	7.3%
OPEB, Allocated		3701-3702	259,234.00	242,700.00	501,934.00	207,834.00	420,245.00	628,079.00	25.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,067,617.00	2,231,199.00	4,298,816.00	2,270,129.00	2,543,603.00	4,813,732.00	12.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,401.00	96,887.00	103,288.00	5,899.00	8,500.00	14,399.00	-86.1%
Books and Other Reference Materials		4200	167.00	900.00	1,067.00	309.00	0.00	309.00	-71.0%
Materials and Supplies		4300	368,843.00	371,070.00	739,913.00	379,649.00	199,408.00	579,057.00	-21.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	93,258.00	84,189.00	177,447.00	46,997.00	13,922.00	60,919.00	-65.7%
Food		4700	63,000.00	1,581.00	64,581.00	65,000.00	0.00	65,000.00	0.6%
TOTAL, BOOKS AND SUPPLIES			531,669.00	554,627.00	1,086,296.00	497,854.00	221,830.00	719,684.00	-33.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	800,125.00	800,125.00	0.00	741,142.00	741,142.00	-7.4%
Travel and Conferences		5200	216,907.00	387,925.00	604,832.00	134,615.00	270,010.00	404,625.00	-33.1%
Dues and Memberships		5300	63,817.00	23,060.00	86,877.00	64,238.00	16,546.00	80,784.00	-7.0%
Insurance		5400 - 5450	44,360.00	3,267.00	47,627.00	51,851.00	1,169.00	53,020.00	11.3%
Operations and Housekeeping Services		5500	308,571.00	96,852.00	405,423.00	310,800.00	99,172.00	409,972.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	183,750.00	333,691.00	517,441.00	243,220.00	(54,857.00)	188,363.00	-63.6%
Transfers of Direct Costs		5710	(18,742.00)	18,742.00	0.00	(14,764.00)	14,764.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,491.00)	991.00	(2,500.00)	(2,400.00)	0.00	(2,400.00)	-4.0%
Professional/Consulting Services and Operating Expenditures		5800	1,390,384.00	3,126,139.00	4,516,523.00	1,330,466.00	2,015,319.00	3,345,785.00	-25.9%
Communications		5900	138,616.00	32,129.00	170,745.00	175,339.00	30,480.00	205,819.00	20.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,324,172.00	4,822,921.00	7,147,093.00	2,293,365.00	3,133,745.00	5,427,110.00	-24.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	60,800.00	60,800.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	186,356.00	186,356.00	0.00	263,342.00	263,342.00	41.3%
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	48,895.00	390,000.00	438,895.00	50,000.00	390,000.00	440,000.00	0.3%
Equipment Replacement		6500	11,660.00	0.00	11,660.00	5,000.00	0.00	5,000.00	-57.1%
TOTAL, CAPITAL OUTLAY			60,555.00	637,156.00	697,711.00	55,000.00	653,342.00	708,342.00	1.5%
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	313,109.00	313,109.00	0.00	312,440.00	312,440.00	-0.2%
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		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
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	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	2,006,764.00	0.00	2,006,764.00	0.00	0.00	0.00	-100.0%
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)			2,006,764.00	334,109.00	2,340,873.00	0.00	333,440.00	333,440.00	-85.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(915,453.00)	915,453.00	0.00	(1,270,179.00)	1,270,179.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(99,031.00)	0.00	(99,031.00)	(103,444.00)	0.00	(103,444.00)	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,014,484.00)	915,453.00	(99,031.00)	(1,373,623.00)	1,270,179.00	(103,444.00)	4.5%
TOTAL, EXPENDITURES			12,146,887.00	15,319,013.00	27,465,900.00	9,828,923.00	13,858,769.00	23,687,692.00	-13.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	76,642.00	0.00	76,642.00	15,000.00	0.00	15,000.00	-80.4%
(a) TOTAL, INTERFUND TRANSFERS IN			76,642.00	0.00	76,642.00	15,000.00	0.00	15,000.00	-80.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	288,612.00	0.00	288,612.00	328,772.00	0.00	328,772.00	13.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			288,612.00	60,000.00	348,612.00	328,772.00	60,000.00	388,772.00	11.5%
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 Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	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	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	(1,197,837.00)	1,197,837.00	0.00	(1,148,511.00)	1,148,511.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,197,837.00)	1,197,837.00	0.00	(1,148,511.00)	1,148,511.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,409,807.00)	1,137,837.00	(271,970.00)	(1,462,283.00)	1,088,511.00	(373,772.00)	37.4%

July 1 Budget
County School Service Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	10,379,050.00	401,423.00	10,780,473.00	7,632,441.00	483,348.00	8,115,789.00	-24.7%
2) Federal Revenue		8100-8299	0.00	2,190,314.00	2,190,314.00	0.00	1,793,128.00	1,793,128.00	-18.1%
3) Other State Revenue		8300-8599	560,149.00	5,681,476.00	6,241,625.00	201,590.00	5,731,844.00	5,933,434.00	-4.9%
4) Other Local Revenue		8600-8799	2,416,306.00	4,712,610.00	7,128,916.00	2,791,539.00	4,701,944.00	7,493,483.00	5.1%
5) TOTAL, REVENUES			13,355,505.00	12,985,823.00	26,341,328.00	10,625,570.00	12,710,264.00	23,335,834.00	-11.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,271,037.00	6,742,038.00	8,013,075.00	1,170,791.00	6,665,783.00	7,836,574.00	-2.2%
2) Instruction - Related Services	2000-2999		3,033,021.00	3,811,915.00	6,844,936.00	2,589,771.00	2,855,604.00	5,445,375.00	-20.4%
3) Pupil Services	3000-3999		671,938.00	2,154,011.00	2,825,949.00	786,609.00	2,108,795.00	2,895,404.00	2.5%
4) Ancillary Services	4000-4999		662,335.00	1,241.00	663,576.00	697,768.00	0.00	697,768.00	5.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		172,981.00	0.00	172,981.00	177,398.00	0.00	177,398.00	2.6%
7) General Administration	7000-7999		3,323,100.00	946,311.00	4,269,411.00	3,266,675.00	1,290,098.00	4,556,773.00	6.7%
8) Plant Services	8000-8999		1,005,711.00	1,329,388.00	2,335,099.00	1,139,911.00	605,049.00	1,744,960.00	-25.3%
9) Other Outgo	9000-9999	Except 7600-7699	2,006,764.00	334,109.00	2,340,873.00	0.00	333,440.00	333,440.00	-85.8%
10) TOTAL, EXPENDITURES			12,146,887.00	15,319,013.00	27,465,900.00	9,828,923.00	13,858,769.00	23,687,692.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,208,618.00	(2,333,190.00)	(1,124,572.00)	796,647.00	(1,148,505.00)	(351,858.00)	-68.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	76,642.00	0.00	76,642.00	15,000.00	0.00	15,000.00	-80.4%
b) Transfers Out		7600-7629	288,612.00	60,000.00	348,612.00	328,772.00	60,000.00	388,772.00	11.5%
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	(1,197,837.00)	1,197,837.00	0.00	(1,148,511.00)	1,148,511.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,409,807.00)	1,137,837.00	(271,970.00)	(1,462,283.00)	1,088,511.00	(373,772.00)	37.4%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2016-17 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(201,189.00)	(1,195,353.00)	(1,396,542.00)	(665,636.00)	(59,994.00)	(725,630.00)	-48.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,731,489.88	2,906,605.44	6,638,095.32	3,530,300.88	1,711,252.44	5,241,553.32	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,731,489.88	2,906,605.44	6,638,095.32	3,530,300.88	1,711,252.44	5,241,553.32	-21.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,731,489.88	2,906,605.44	6,638,095.32	3,530,300.88	1,711,252.44	5,241,553.32	-21.0%
2) Ending Balance, June 30 (E + F1e)			3,530,300.88	1,711,252.44	5,241,553.32	2,864,664.88	1,651,258.44	4,515,923.32	-13.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,750.00	0.00	25,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	100,788.12	40.00	100,828.12	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,711,213.44	1,711,213.44	0.00	1,651,259.44	1,651,259.44	-3.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,729,271.00	0.00	2,729,271.00	2,614,664.88	0.00	2,614,664.88	-4.2%
15-16 EXCESS PROPERTY TAXES	0000	9780				*2,608,965.25*		*2,608,965.25*	
Reserved for Lottery expenditures	1100	9780				*5,699.63*		*5,699.63*	
	1100	9780							
15-16 Excess Property Tax Reservation	0000	9780	*2,729,271.00*		*2,729,271.00*				
Lottery Carry-over	1100	9780	*0.00*						
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	674,492.13	0.00	674,492.13	250,000.00	0.00	250,000.00	-62.9%
Unassigned/Unappropriated Amount		9790	(0.37)	(1.00)	(1.37)	0.00	(1.00)	(1.00)	-27.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
3025	NCLB: Title I, Part D, Local Delinquent Programs	1.00	1.00
4035	NCLB: Title II, Part A, Teacher Quality	2.00	2.00
5640	Medi-Cal Billing Option	200,280.00	200,280.00
6230	California Clean Energy Jobs Act	55,497.00	55,497.00
6300	Lottery: Instructional Materials	0.30	0.30
6500	Special Education	417,155.06	31,919.06
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	604.54	604.54
7810	Other Restricted State	35.00	35.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	0.14	0.14
9010	Other Restricted Local	1,037,638.40	1,362,920.40
Total, Restricted Balance		1,711,213.44	1,651,259.44

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,423,527.00	6,397,284.00	-0.4%
3) Other State Revenue		8300-8599	8,250,503.00	7,774,624.00	-5.8%
4) Other Local Revenue		8600-8799	644.95	0.00	-100.0%
5) TOTAL, REVENUES			14,674,674.95	14,171,908.00	-3.4%
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	14,889,800.00	14,171,908.00	-4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,889,800.00	14,171,908.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(215,125.05)	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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(215,125.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,121.23	(3.82)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,121.23	(3.82)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,121.23	(3.82)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(3.82)	(3.82)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3.82)	(3.82)	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,888,881.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,888,881.18		
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	338,116.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			338,116.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,550,765.18		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	6,423,527.00	6,397,284.00	-0.4%
TOTAL, FEDERAL REVENUE			6,423,527.00	6,397,284.00	-0.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	6,629,587.00	6,153,708.00	-7.2%
Prior Years	6500	8319	0.00	0.00	0.0%
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	1,620,916.00	1,620,916.00	0.0%
TOTAL, OTHER STATE REVENUE			8,250,503.00	7,774,624.00	-5.8%
OTHER LOCAL REVENUE					
Interest		8660	644.95	0.00	-100.0%
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			644.95	0.00	-100.0%
TOTAL, REVENUES			14,674,674.95	14,171,908.00	-3.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,008,198.00	7,986,236.00	-0.3%
To County Offices		7212	36,245.00	31,964.00	-11.8%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	6,845,357.00	6,153,708.00	-10.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,889,800.00	14,171,908.00	-4.8%
TOTAL, EXPENDITURES			14,889,800.00	14,171,908.00	-4.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,808.00	39,415.00	7.1%
3) Other State Revenue		8300-8599	820,757.00	693,950.00	-15.5%
4) Other Local Revenue		8600-8799	396,835.94	389,449.00	-1.9%
5) TOTAL, REVENUES			1,254,400.94	1,122,814.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	455,757.00	451,937.00	-0.8%
2) Classified Salaries		2000-2999	356,244.00	345,455.00	-3.0%
3) Employee Benefits		3000-3999	384,471.00	463,292.00	20.5%
4) Books and Supplies		4000-4999	72,185.27	53,015.00	-26.6%
5) Services and Other Operating Expenditures		5000-5999	212,073.00	34,443.00	-83.8%
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	99,031.00	103,444.00	4.5%
9) TOTAL, EXPENDITURES			1,579,761.27	1,451,586.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(325,360.33)	(328,772.00)	1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	288,612.00	328,772.00	13.9%
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			288,612.00	328,772.00	13.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,748.33)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,748.39	0.06	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,748.39	0.06	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,748.39	0.06	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.06	0.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.37	0.37	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	(0.31)	(0.31)	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(245,202.27)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(245,202.27)		
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	0.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(245,202.50)		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	36,808.00	39,415.00	7.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			36,808.00	39,415.00	7.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,319.00	3,300.00	-0.6%
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	637,353.00	665,623.00	4.4%
All Other State Revenue	All Other	8590	180,085.00	25,027.00	-86.1%
TOTAL, OTHER STATE REVENUE			820,757.00	693,950.00	-15.5%
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	616.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	363,649.00	363,649.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,570.94	25,800.00	-20.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			396,835.94	389,449.00	-1.9%
TOTAL, REVENUES			1,254,400.94	1,122,814.00	-10.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	344,338.00	345,016.00	0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	111,419.00	106,921.00	-4.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			455,757.00	451,937.00	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	203,609.00	192,526.00	-5.4%
Classified Support Salaries		2200	94,450.00	92,456.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	58,185.00	60,473.00	3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			356,244.00	345,455.00	-3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	62,219.00	77,796.00	25.0%
PERS		3201-3202	48,559.00	43,108.00	-11.2%
OASDI/Medicare/Alternative		3301-3302	10,806.00	11,492.00	6.3%
Health and Welfare Benefits		3401-3402	174,725.00	241,058.00	38.0%
Unemployment Insurance		3501-3502	395.00	385.00	-2.5%
Workers' Compensation		3601-3602	33,317.00	37,838.00	13.6%
OPEB, Allocated		3701-3702	54,450.00	51,615.00	-5.2%
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			384,471.00	463,292.00	20.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,185.27	26,015.00	-41.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	28,000.00	27,000.00	-3.6%
TOTAL, BOOKS AND SUPPLIES			72,185.27	53,015.00	-26.6%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	128,058.00	0.00	-100.0%
Travel and Conferences		5200	8,540.00	6,900.00	-19.2%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,400.00	15,510.00	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,700.00	2,000.00	-25.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,400.00	-4.0%
Professional/Consulting Services and Operating Expenditures		5800	50,706.00	5,200.00	-89.7%
Communications		5900	3,069.00	2,333.00	-24.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			212,073.00	34,443.00	-83.8%
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	99,031.00	103,444.00	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			99,031.00	103,444.00	4.5%
TOTAL, EXPENDITURES			1,579,761.27	1,451,586.00	-8.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	288,612.00	328,772.00	13.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			288,612.00	328,772.00	13.9%
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)			288,612.00	328,772.00	13.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3.31	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			(3.31)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3.31)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.31	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.31	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.31	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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	3.31	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3.31	0.00	-100.0%
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)			(3.31)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,141.00	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			10,141.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,620.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,620.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,521.00	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	1,521.00	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			(1,521.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	1,521.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	8,620.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			10,141.00	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			10,141.00	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	8,620.00	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)			8,620.00	0.00	-100.0%
TOTAL, EXPENDITURES			8,620.00	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	1,521.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,521.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,999.00	2,000.00	0.1%
5) TOTAL, REVENUES			1,999.00	2,000.00	0.1%
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)			1,999.00	2,000.00	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,618.00	2,000.00	-96.7%
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			(60,618.00)	(2,000.00)	-96.7%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,619.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	533,787.59	475,168.59	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			533,787.59	475,168.59	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,787.59	475,168.59	-11.0%
2) Ending Balance, June 30 (E + F1e)			475,168.59	475,168.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
	0000	9780		*0.00*	
Reserved for Fund 17 Health and Welfare C	0000	9780	*0.00*		
Reserved for Fund 17 DP Banking	0000	9780	*0.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	475,168.59	475,168.59	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	536,012.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			536,012.58		
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			536,012.58		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,999.00	2,000.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,999.00	2,000.00	0.1%
TOTAL, REVENUES			1,999.00	2,000.00	0.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	60,618.00	2,000.00	-96.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,618.00	2,000.00	-96.7%
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)			(60,618.00)	(2,000.00)	-96.7%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,999.00	2,000.00	0.1%
5) TOTAL, REVENUES			1,999.00	2,000.00	0.1%
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)			1,999.00	2,000.00	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,618.00	2,000.00	-96.7%
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			(60,618.00)	(2,000.00)	-96.7%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,619.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	533,787.59	475,168.59	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			533,787.59	475,168.59	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,787.59	475,168.59	-11.0%
2) Ending Balance, June 30 (E + F1e)			475,168.59	475,168.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
	0000	9780		*0.00*	
Reserved for Fund 17 Health and Welfare C:	0000	9780	*0.00*		
Reserved for Fund 17 DP Banking	0000	9780	*0.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	475,168.59	475,168.59	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2015-16 Estimated Actuals	2016-17 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	10,500.00	9,000.00	-14.3%
5) TOTAL, REVENUES			10,500.00	9,000.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,500.00	9,000.00	-14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,500.00	9,000.00	-14.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,500.00)	(9,000.00)	-14.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,323,631.86	2,323,631.86	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,323,631.86	2,323,631.86	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,323,631.86	2,323,631.86	0.0%
2) Ending Balance, June 30 (E + F1e)			2,323,631.86	2,323,631.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2,323,631.86	2,323,631.86	0.0%
RESERVED FOR FUND 20 POSTEMPLOY	0000	9780		*2,323,631.86*	
RESERVED FOR FUND 20 POST EMPLOY	0000	9780	*2,323,631.86*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,320,790.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,475.12		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,333,265.58		
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,333,265.58		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	10,500.00	9,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,500.00	9,000.00	-14.3%
TOTAL, REVENUES			10,500.00	9,000.00	-14.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	10,500.00	9,000.00	-14.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,500.00	9,000.00	-14.3%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(10,500.00)	(9,000.00)	-14.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	4,000.00	4,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			56,000.00	56,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	773,989.37	833,989.37	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			773,989.37	833,989.37	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			773,989.37	833,989.37	7.8%
2) Ending Balance, June 30 (E + F1e)			833,989.37	893,989.37	7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	833,989.37	893,989.37	7.2%
Reserved for Fund 40 Capital Outlay Projec	0000	9780		*893,989.37*	
Reserved for Fund 40 Capital Outlay Projec	0000	9780	*833,989.37*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	777,215.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			777,215.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			777,215.61		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 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	4,000.00	4,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,000.00	4,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			56,000.00	56,000.00	0.0%

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July 1 Budget
2016-17 Budget
Technical Review Checks

San Luis Obispo County Office of Education San Luis Obispo County

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) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

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

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

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the Education Protection Account (Resource 1400). **PASSED**

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

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

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

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	0000	8021	-2,610,679.00
Explanation:	reduced excess property tax amount until actuals are posted		
01	6510	5800	-81,948.00
Explanation:	Carry-Over for 16-17 budgeted as a negative		
01	6680	5800	-4,213.00
Explanation:	Carry-Over for 16-17 budgeted as a negative		
01	8150	5800	-123,641.00
Explanation:	reduced expenditures in 5899, reducted contribution		
01	9010	5600	-158,081.00
Explanation:	Rediced expenditures in object 5600, moved to 5899		
01	9010	5800	-164,816.00
Explanation:	Carry-Over for 16-17 budgeted as a negative		

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	-50,655.00
Explanation: Carry-Over for 16-17 budgeted as a negative			
01	9010	2200	-23,086.00
Explanation: Carry-Over for 16-17 budgeted as a negative			
01	9010	8110	-325,282.00

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

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

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

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

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) 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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July 1 Budget
2015-16 Estimated Actuals
Technical Review Checks

San Luis Obispo County Office of Education San Luis Obispo County

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
01-6500-0-5050-0000-8590	6500	8590	10,421.00

Explanation:Actuals are posted correctly per CSAM. Validation tables have been updated. Error still not cleared in SACS Software

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

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

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

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

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

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

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

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

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

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

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

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

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	5640	8290	-99,204.00
Explanation: REFUNDED REVENUES			
01	9010	8677	-116,144.00
Explanation: REDUCED REVENUES			

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

FUND	RESOURCE	VALUE
01	5640	-99,204.00
Explanation: MAA/MEDICAL DOLLARS WERE REFUNDED		

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

AR-AP-POSITIVE - (W) - 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**

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

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

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

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

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.