

SALINAS UNION HIGH SCHOOL DISTRICT

REPORT TO BOARD OF TRUSTEES

**BOARD
MEETING
DATE:
09-11-18**

**AGENDA
ITEM NO.**

Approved by:

Superintendent

DATE: September 11, 2018

FROM: ~~XXX~~ ANA V. AGUILLON, MANAGER OF BUSINESS SERVICES/CBO

SUBJECT: 2017-18 UNAUDITED ACTUALS

RECOMMENDATION:

The Administration recommends the Board of Trustees approve the Unaudited Actuals for 2017-18.

ANALYSIS:

The 2017-18 unaudited actuals are presented with the 2018-19 adopted budget. This report focuses on the unaudited actuals. The unaudited actuals for all funds are included in the State required format.

The district generated total general fund revenues of \$182,074,114, plus transfers in \$492,776 for a total of \$182,566,890.

Total general fund expenditures equal \$184,721,148.

The undesignated ending balance for the 2017-18 unrestricted general fund is \$10,678,404. The Estimated Actuals had an estimated undesignated ending balance of \$9,869,282. The increase is due to the following:

- Revenue = Increase of \$1.1M: increase in LCFF revenue, lottery funds, E-rate, and interest earnings.
- Salary/Benefits = Decrease \$1M: 2.28% salary increase, savings for vacancies, and reconcile receivable for health and welfare.
- Books and Supplies = \$607K: savings due to unspent funds for supp/conc and other department budgets
- Services and Other Operating Exp. = \$846K: savings are due to utilities, unspent department budgets and supp/conc.
- Capital Outlay = \$97K: increase is due to SHS marquee and testing services for construction projects.
- Indirect Costs = \$238K: difference is due to actual expenses vs. estimated budgeted amount.
- Contributions = \$213K: Reduced contribution for Special Education program (additional revenue received).

2017-2018 Unaudited Actuals Factors

COLA	0.00%			
LCFF Gap Funding	56.08%			
STRS Employer Rates	14.43%			
PERS Employer Rates	15.531%			
District Enrollment	15,631			
District ADA Funded	14,640.77			
County ADA Funded	<u>54.97</u>			
Total ADA Funded	14,695.74			

The General Fund unaudited actuals are reported in Form 01.

This report also shows the unaudited actuals for the other funds of the district, listed below:

Form 11 – Adult Education Fund
Form 13 – Cafeteria Special Revenue Fund
Form 14 – Deferred Maintenance Fund
Form 17 – Special Reserve Fund for Other Than Capital Outlay Projects
Form 20 – Special Reserve Fund for Postemployment Benefits
Form 21 – Building Fund
Form 25 – Capital Facilities Fund
Form 35 – County School Facilities Fund
Form 40 – Special Reserve for Capital Outlay Projects
Form 51 – Bond Interest and Redemption Fund
Form 73 – Foundation Private Purpose Trust Fund

Salinas Union High School District

2017-2018

Unaudited Actuals

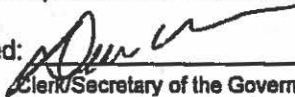


September 11, 2018

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 11, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Philip Davis
Name
Senior Director of District Advisory Services
Title
(831) 755-0376
Telephone
pdavis@montereycoe.org
E-mail Address

For School District:

Graciela Hidalgo
Name
Manager of Fiscal Services
Title
(831) 796-7016
Telephone
graciela.hidalgo@salinasuhd.
E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2017-18 Unaudited Actuals
Summary of Unaudited Actual Data Submission

27 66159 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.18%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$110,858,860.48
	Appropriations Subject to Limit	\$110,858,860.48
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	2.85%

			2017-18 Unaudited Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	148,411,717.64	0.00	148,411,717.64	163,972,011.00	0.00	163,972,011.00	10.5%
2) Federal Revenue		8100-8299	627,206.48	9,880,072.42	10,507,278.90	46,892.00	10,685,563.00	10,732,455.00	2.1%
3) Other State Revenue		8300-8599	5,262,381.09	10,293,025.01	15,555,406.10	5,587,718.00	14,627,503.00	20,215,221.00	30.0%
4) Other Local Revenue		8600-8799	1,159,420.14	6,440,291.23	7,599,711.37	793,582.00	7,517,285.00	8,310,867.00	9.4%
5) TOTAL, REVENUES			155,460,725.35	26,613,388.66	182,074,114.01	170,400,203.00	32,830,351.00	203,230,554.00	11.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	70,049,773.27	12,733,235.90	82,783,009.17	73,238,947.00	13,260,895.00	86,499,842.00	4.5%
2) Classified Salaries		2000-2999	18,027,984.51	6,261,613.52	24,289,598.03	19,205,612.00	6,563,045.00	25,768,657.00	6.1%
3) Employee Benefits		3000-3999	31,641,199.98	12,872,714.80	44,513,914.78	37,160,330.00	14,671,716.00	51,832,046.00	16.4%
4) Books and Supplies		4000-4999	5,066,545.41	3,761,221.50	8,827,766.91	4,839,166.00	5,246,655.00	10,085,821.00	14.3%
5) Services and Other Operating Expenditures		5000-5999	12,010,571.65	7,388,789.96	19,399,361.61	12,381,350.00	7,733,236.00	20,114,586.00	3.7%
6) Capital Outlay		6000-6999	1,049,823.44	1,381,145.43	2,430,968.87	6,497,998.00	3,729,142.00	10,227,140.00	320.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	684,749.34	2,249,009.80	2,933,759.14	670,852.00	2,346,074.00	3,016,926.00	2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,695,610.75)	2,238,379.84	(457,230.91)	(1,938,473.00)	1,557,852.00	(380,621.00)	-16.8%
9) TOTAL, EXPENDITURES			135,835,036.85	48,886,110.75	184,721,147.60	152,055,782.00	55,108,615.00	207,164,397.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,625,688.50	(22,272,722.09)	(2,647,033.59)	18,344,421.00	(22,278,264.00)	(3,933,843.00)	48.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	492,775.71	0.00	492,775.71	3,200,000.00	0.00	3,200,000.00	549.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(19,825,225.44)	19,825,225.44	0.00	(20,788,667.00)	20,788,667.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,332,449.73)	19,825,225.44	492,775.71	(17,588,667.00)	20,788,667.00	3,200,000.00	549.4%

			2017-18 Unaudited Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			293,238.77	(2,447,496.65)	(2,154,257.88)	755,754.00	(1,489,597.00)	(733,843.00)	-65.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,921,647.95	5,426,802.59	26,348,450.54	21,214,886.72	2,979,305.94	24,194,192.66	-8.2%
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)			20,921,647.95	5,426,802.59	26,348,450.54	21,214,886.72	2,979,305.94	24,194,192.66	-8.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,921,647.95	5,426,802.59	26,348,450.54	21,214,886.72	2,979,305.94	24,194,192.66	-8.2%
2) Ending Balance, June 30 (E + F1e)			21,214,886.72	2,979,305.94	24,194,192.66	21,970,640.72	1,489,708.94	23,460,349.66	-3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	21,600.00	0.00	21,600.00	21,600.00	0.00	21,600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	51,425.06	0.00	51,425.06	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	2,979,305.94	2,979,305.94	0.00	1,489,708.94	1,489,708.94	-50.0%
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	4,921,824.16	0.00	4,921,824.16	5,240,184.00	0.00	5,240,184.00	6.5%
Board Approved 1% Reserve	0000	9780	1,847,211.00		1,847,211.00				
Site Formula Fund Carryover	0000	9780	156,628.00		156,628.00				
Supp/Concentration Carryover	0000	9780	2,917,985.16		2,917,985.16				
Board Approved 1% Reserve	0000	9780				2,071,644.00		2,071,644.00	
Supp/Concentration Unbudgeted Amour	0000	9780				3,168,540.00		3,168,540.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,541,634.00	0.00	5,541,634.00	6,214,932.00	0.00	6,214,932.00	12.1%
Unassigned/Unappropriated Amount		9790	10,678,403.50	0.00	10,678,403.50	10,493,924.72	0.00	10,493,924.72	-1.7%

f

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	530,008.64	530,008.64
6300	Lottery: Instructional Materials	1,380,444.02	891,335.02
6371	CalWORKs for ROCP or Adult Education	1,608.38	1,608.38
6512	Special Ed: Mental Health Services	596,273.48	0.48
7338	College Readiness Block Grant	470,971.42	66,756.42
Total, Restricted Balance		2,979,305.94	1,489,708.94

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	828,810.63	845,781.00	2.0%
2) Federal Revenue		8100-8299	438,200.00	438,200.00	0.0%
3) Other State Revenue		8300-8599	1,669,029.20	1,489,753.00	-10.7%
4) Other Local Revenue		8600-8799	233,707.58	275,449.00	17.9%
5) TOTAL, REVENUES			3,169,747.41	3,049,183.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,393,812.95	1,249,676.00	-10.3%
2) Classified Salaries		2000-2999	458,936.93	472,193.00	2.9%
3) Employee Benefits		3000-3999	824,473.45	846,101.00	2.6%
4) Books and Supplies		4000-4999	84,801.52	95,326.00	12.4%
5) Services and Other Operating Expenditures		5000-5999	228,869.30	284,353.00	24.2%
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	160,879.26	101,532.00	-36.8%
9) TOTAL, EXPENDITURES			3,151,573.41	3,049,183.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,174.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,174.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	18,174.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	18,174.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	18,174.00	New
2) Ending Balance, June 30 (E + F1e)			18,174.00	18,174.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,174.00	18,174.00	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%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6371	CalWORKs for ROCP or Adult Education	18,174.00	18,174.00
Total, Restricted Balance		18,174.00	18,174.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,525,580.99	3,353,524.00	-4.9%
3) Other State Revenue		8300-8599	265,614.28	285,000.00	7.3%
4) Other Local Revenue		8600-8799	2,386,484.41	1,958,500.00	-17.9%
5) TOTAL, REVENUES			6,177,679.68	5,597,024.00	-9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,687,270.60	1,859,889.00	10.2%
3) Employee Benefits		3000-3999	771,992.89	897,478.00	16.3%
4) Books and Supplies		4000-4999	2,765,694.54	3,258,098.00	17.8%
5) Services and Other Operating Expenditures		5000-5999	423,645.00	490,105.00	15.7%
6) Capital Outlay		6000-6999	912,283.12	2,737,628.00	200.1%
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	298,551.65	279,089.00	-5.9%
9) TOTAL, EXPENDITURES			6,857,437.60	9,522,287.00	38.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(679,757.92)	(3,925,263.00)	477.5%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(679,757.92)	(3,925,263.00)	477.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,820,297.09	9,140,539.17	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,820,297.09	9,140,539.17	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,820,297.09	9,140,539.17	-6.9%
2) Ending Balance, June 30 (E + F1e)			9,140,539.17	5,215,276.17	-42.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,371.63	0.00	-100.0%
Prepaid Items		9713	45,485.50	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,089,682.04	5,215,276.17	-42.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	9,089,682.04	5,215,276.17
Total, Restricted Balance		9,089,682.04	5,215,276.17

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	600,000.00	600,000.00	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	726,482.84	18,000.00	-97.5%
5) TOTAL, REVENUES			1,326,482.84	618,000.00	-53.4%
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	1,370,280.95	1,176,918.00	-14.1%
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			1,370,280.95	1,176,918.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,798.11)	(558,918.00)	1176.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,798.11)	(558,918.00)	1176.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,471,450.27	1,427,652.16	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,471,450.27	1,427,652.16	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,471,450.27	1,427,652.16	-3.0%
2) Ending Balance, June 30 (E + F1e)			1,427,652.16	868,734.16	-39.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,427,652.16	868,734.16	-39.1%
Def. Maintenance Projects	0000	9780	1,427,652.16		
Def. Maintenance Projects	0000	9780		868,734.16	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

**Salinas Union High School District
Deferred Maintenance Budget, Fund 14**

	<u>2017-18</u> <u>Estimated Budget</u>	<u>2018-19</u> <u>Original Budget</u>
<u>Washington Middle School</u>		
Roof Replacement	\$ 1,370,281	\$ 1,176,918

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	161,869.75	211,000.00	30.4%
5) TOTAL, REVENUES			161,869.75	211,000.00	30.4%
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	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)			161,869.75	211,000.00	30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	492,775.71	3,200,000.00	549.4%
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			(492,775.71)	(3,200,000.00)	549.4%

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(330,905.96)	(2,989,000.00)	803.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,544,669.84	16,213,763.88	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,544,669.84	16,213,763.88	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,544,669.84	16,213,763.88	-2.0%
2) Ending Balance, June 30 (E + F1e)			16,213,763.88	13,224,763.88	-18.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,213,763.88	13,224,763.88	-18.4%
Const/Tech Projects Excess of Gen. Fund	0000	9780	15,708,763.88		
Rancho San Juan High School	0000	9780	505,000.00		
Const/Tech Projects Excess of Gen. Fund	0000	9780		12,719,763.88	
Rancho San Juan High School	0000	9780		505,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

**Salinas Union High School District
Special Reserve Budget, Fund 17**

	<u>Local Code</u>	<u>2017-18 Estimated Budget</u>	<u>2018-19 Original Budget</u>
<u>Mount Toro High School</u>			
New Multi-Purpose Classroom/Cafeteria Building	1805	\$ 175,652	\$ 3,200,000
<u>Other</u>			
Technology Infrastructure - Year 1 Carryover & Year 2&3	1779	\$ 317,123	\$ -
TOTAL		<u>\$ 492,776</u>	<u>\$ 3,200,000</u>

Budget Summary:

FY 2014-15 transfer from General Fund for Measure B Projects	\$ 13,269,695
FY 2016-17 Started MTHS Multi-purpose classroom/Cafeteria Building	<u>3,200,000</u>
Balance from \$13.2M transfer to be used for Measure B Projects	\$ 10,069,695
Balance from \$13.2M transfer to be used for Measure B Projects	\$ 10,069,695
Rancho San Juan High School Reserve (transferred FY 2015-16)	505,000
Unassigned	<u>2,650,069</u>
2018-19 Projected Ending Fund Balance	\$ 13,224,764

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	151,901.63	140,000.00	-7.8%
5) TOTAL, REVENUES			151,901.63	140,000.00	-7.8%
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)			151,901.63	140,000.00	-7.8%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			151,901.63	140,000.00	-7.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,621,728.34	11,773,629.97	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,621,728.34	11,773,629.97	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,621,728.34	11,773,629.97	1.3%
2) Ending Balance, June 30 (E + F1e)			11,773,629.97	11,913,629.97	1.2%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,773,629.97	11,913,629.97	1.2%
Retirees H&W - GASB 75	0000	9780	11,773,629.97		
Retirees H&W - GASB 75	0000	9780		11,913,629.97	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	741,983.49	688,000.00	-7.3%
5) TOTAL REVENUES			741,983.49	688,000.00	-7.3%
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	9,020.29	3,975.00	-55.9%
6) Capital Outlay		6000-6999	40,021,420.38	30,198,240.00	-24.5%
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			40,030,440.67	30,202,215.00	-24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,288,457.18)	(29,514,215.00)	-24.9%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,288,457.18)	(29,514,215.00)	-24.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,894,334.61	33,605,877.43	-53.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,894,334.61	33,605,877.43	-53.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,894,334.61	33,605,877.43	-53.9%
2) Ending Balance, June 30 (E + F1e)			33,605,877.43	4,091,662.43	-87.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,605,877.43	4,091,662.43	-87.8%
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%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	33,605,877.43	4,091,662.43
Total, Restricted Balance		33,605,877.43	4,091,662.43

**Salinas Union High School District
Building Budget, Fund 21**

	<u>Site Code</u>	<u>2017-18 Estimated Budget</u>	<u>2018-19 Original Budget</u>
<u>Measure M</u>	021		
Revenue		\$ 9,438,546	\$ 8,069,049
Expenditures		<u>1,457,497</u>	<u>3,977,387</u>
Balance		\$ <u>7,981,049</u>	\$ <u>4,091,662</u>
<u>Measure B</u>	025		
Revenue		\$ 64,197,772	\$ 26,224,828
Expenditures		<u>38,572,944</u>	<u>26,224,828</u>
Balance		\$ <u>25,624,828</u>	\$ -

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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		8800-8799	866,055.77	798,423.00	-7.8%
5) TOTAL REVENUES			866,055.77	798,423.00	-7.8%
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	14,281.90	12,263.00	-14.1%
6) Capital Outlay		6000-6999	35,848.55	490,887.00	1269.3%
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			50,130.45	503,150.00	903.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			815,925.32	295,273.00	-63.8%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			815,925.32	295,273.00	-83.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,187,091.30	2,003,016.62	68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187,091.30	2,003,016.62	68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,187,091.30	2,003,016.62	68.7%
2) Ending Balance, June 30 (E + F1e)			2,003,016.62	2,298,289.62	14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,003,016.62	2,298,289.62	14.7%
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%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	2,003,016.62	2,298,289.62
Total, Restricted Balance		2,003,016.62	2,298,289.62

**Salinas Union High School District
Developer Fees Budget, Fund 25**

	Local	2017-18	2018-19
	Code	Estimated Budget	Original Budget
Rancho San Juan High School	2125	\$ 35,849	\$ 490,887
Professional Services to provide a School Facilities Need Analysis (Level III and Level III Fees) Report to SUHSD	0000	\$ 14,282	\$ 12,263
TOTAL		\$ 50,130	\$ 503,150

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	4,006.39	34,880.00	770.6%
5) TOTAL, REVENUES			4,006.39	34,880.00	770.6%
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	3,787.00	2,000.00	-47.2%
6) Capital Outlay		6000-6999	28,104.67	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,891.67	2,000.00	-93.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,885.28)	32,880.00	-217.9%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,885.28)	32,880.00	-217.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,607.53	53,722.25	-34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,607.53	53,722.25	-34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,607.53	53,722.25	-34.2%
2) Ending Balance, June 30 (E + F1e)			53,722.25	86,602.25	61.2%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,722.25	86,602.25	61.2%
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%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	53,722.25	86,602.25
Total, Restricted Balance		53,722.25	86,602.25

**Salinas Union High School District
Special Reserve-Capital Outlay Budget, Fund 40**

	<u>Site Code</u>	<u>2017-18 Estimated Budget</u>	<u>2018-19 Original Budget</u>
<u>Dolores Huerta Middle School</u>	021		
Revenue		\$ 55,630	\$ 88,602
Expenditures		<u>1,908</u>	<u>2,000</u>
Balance		\$ 53,722	\$ 86,602
<u>Rancho San Juan High School</u>	025		
Revenue		\$ 29,984	\$ -
Expenditures		<u>29,984</u>	<u>-</u>
Balance		\$ -	\$ -

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	73,297.34	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,931,783.07	0.00	-100.0%
5) TOTAL, REVENUES			11,005,080.41	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	14,638,695.83	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,638,695.83	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,633,615.42)	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,633,615.42)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,847,395.71	11,252,890.96	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,847,395.71	11,252,890.96	-24.2%
d) Other Restatements		9795	39,110.67	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,886,506.38	11,252,890.96	-24.4%
2) Ending Balance, June 30 (E + F1e)			11,252,890.96	11,252,890.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,252,890.96	11,252,890.96	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	59,174.72	51,822.00	-12.4%
5) TOTAL, REVENUES			59,174.72	51,822.00	-12.4%
B. EXPENSES					
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 Expenses		5000-5999	54,150.00	55,600.00	2.7%
6) Depreciation		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, EXPENSES			54,150.00	55,600.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,024.72	(3,778.00)	-175.2%
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%

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Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,024.72	(3,778.00)	-175.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	213,670.67	218,695.39	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,670.67	218,695.39	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			213,670.67	218,695.39	2.4%
2) Ending Net Position, June 30 (E + F1e)			218,695.39	214,917.39	-1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9798	0.00	0.00	0.0%
b) Restricted Net Position		9797	218,695.39	214,917.39	-1.7%
c) Unrestricted Net Position		9780	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
9010	Other Restricted Local	218,695.39	214,917.39
Total, Restricted Net Position		218,695.39	214,917.39

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	14,626.29	14,571.65	14,640.77	15,069.14	15,069.14	15,069.14
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,626.29	14,571.65	14,640.77	15,069.14	15,069.14	15,069.14
5. District Funded County Program ADA						
a. County Community Schools	32.79	37.11	32.79	32.79	32.79	32.79
b. Special Education-Special Day Class	22.07	22.21	22.07	22.07	22.07	22.07
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.11	0.11	0.11	0.11	0.11	0.11
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	54.97	59.43	54.97	54.97	54.97	54.97
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,681.26	14,631.08	14,695.74	15,124.11	15,124.11	15,124.11
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	82,783,009.17	301	0.00	303	82,783,009.17	305	2,285,360.00		307	80,497,649.17	309
2000 - Classified Salaries	24,289,598.03	311	63,393.28	313	24,226,204.77	315	3,275,690.14		317	20,950,514.63	319
3000 - Employee Benefits	44,513,914.78	321	745,859.84	323	43,768,054.94	325	2,094,935.30		327	41,673,119.64	329
4000 - Books, Supplies Equip Replace. (6500)	9,020,259.34	331	67,881.49	333	8,952,377.85	335	2,351,842.07		337	6,600,535.78	339
5000 - Services. . . & 7300 - Indirect Costs	18,942,130.70	341	8,651.03	343	18,933,479.67	345	2,015,059.95		347	16,918,419.72	349
TOTAL					178,663,128.40	365	TOTAL			166,640,238.94	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	63,474,749.23	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,340,399.50	380
3. STRS.	3101 & 3102	13,723,738.02	382
4. PERS.	3201 & 3202	646,151.82	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,288,650.57	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,821,495.23	385
7. Unemployment Insurance.	3501 & 3502	33,964.73	390
8. Workers' Compensation Insurance.	3601 & 3602	1,753,517.90	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		94,082,665.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		463,425.21	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		93,619,239.79	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%	
2. Percentage spent by this district (Part II, Line 15)	56.18%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	166,640,238.94	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8829	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(7,252.58)	0.00	(457,230.91)				
Other Sources/Uses Detail					492,775.71	0.00		
Fund Reconciliation							950,362.66	838,822.64
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,615.62	0.00	160,679.26	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							838,822.64	180,740.26
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,238.96	0.00	296,551.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,044,702.13
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail						492,775.71		
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	492,775.71
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							769,488.81	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	21,621.17
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2017-18 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

27 66159 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
78 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	7,252.58	(7,252.58)	497,230.91	(497,230.91)	492,775.71	492,775.71	2,558,661.91	2,558,661.91

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Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Capital Assets

27 66159 0000000
Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	33,659,214.00	0.00	33,659,214.00			33,659,214.00
Work in Progress	33,687,639.00	0.00	33,687,639.00	44,002,978.48		77,690,617.48
Total capital assets not being depreciated	67,346,853.00	0.00	67,346,853.00	44,002,978.48	0.00	111,349,831.48
Capital assets being depreciated:						
Land Improvements	37,349,866.00	0.00	37,349,866.00			37,349,866.00
Buildings	191,999,896.00	2,550,992.00	194,550,888.00			194,550,888.00
Equipment	11,862,558.00	1,342,279.00	13,204,837.00			13,204,837.00
Total capital assets being depreciated	241,212,320.00	3,893,271.00	245,105,591.00	0.00	0.00	245,105,591.00
Accumulated Depreciation for:						
Land Improvements	(28,113,115.00)	(1,907,524.00)	(30,020,639.00)	941,217.00		(29,079,422.00)
Buildings	(95,377,261.00)	(8,448,168.00)	(103,825,429.00)	3,554,660.00		(100,270,769.00)
Equipment	(4,985,896.00)	(3,223,968.00)	(8,209,864.00)	2,368,025.00		(5,841,839.00)
Total accumulated depreciation	(128,476,272.00)	(13,579,660.00)	(142,055,932.00)	6,863,902.00	0.00	(135,192,030.00)
Total capital assets being depreciated, net	112,736,048.00	(9,686,389.00)	103,049,659.00	6,863,902.00	0.00	109,913,561.00
Governmental activity capital assets, net	180,082,901.00	(9,686,389.00)	170,396,512.00	50,866,880.48	0.00	221,263,392.48
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	72,042,184.00	56,059,640.00	128,101,824.00		12,630,000.00	115,471,824.00	8,815,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	90,245,333.00	53,836,191.00	144,081,524.00			144,081,524.00	
Total/Net OPEB Liability	17,268,835.00	0.00	17,268,835.00	4,106,991.00		21,375,826.00	
Compensated Absences Payable	1,146,432.69		1,146,432.69	356,422.21		1,502,854.90	
Governmental activities long-term liabilities	180,702,784.69	109,895,831.00	290,598,615.69	4,463,413.21	12,630,000.00	282,432,028.90	8,815,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Unaudited Actuals
2017-18 Unaudited 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	0.00		1,421,692.11	1,421,692.11
2. State Lottery Revenue	8560	2,398,253.45		921,218.45	3,319,471.90
3. Other Local Revenue	8600-8799	7,368.64		9,395.19	16,763.83
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)		2,405,622.09	0.00	2,352,305.75	4,757,927.84
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,013,853.16			2,013,853.16
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	372,613.18			372,613.18
4. Books and Supplies	4000-4999	18,705.75		971,861.73	990,567.48
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	450.00			450.00
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)		2,405,622.09	0.00	971,861.73	3,377,483.82
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,380,444.02	1,380,444.02
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.

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	184,721,147.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,501,174.85
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	50,835.43
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-8999	2,371,193.20
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	46,243.27
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
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)				2,468,271.90
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		679,757.92
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)				171,431,458.77

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		14,631.08
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,716.94
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.)	159,102,870.88	11,119.44
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)	159,102,870.88	11,119.44
B. Required effort (Line A.2 times 90%)	143,192,583.79	10,007.50
C. Current year expenditures (Line I.E and Line II.B)	171,431,458.77	11,716.94
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,786,847.18
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 147,071,804.81

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.57%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,253,407.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,576,567.83
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	39,895.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	426,387.71
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	754.86
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,297,012.70
9. Carry-Forward Adjustment (Part IV, Line F)	(3,209,901.32)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,087,111.38

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	103,363,766.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,754,812.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	22,051,937.56
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	916,404.30
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	50,835.43
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	768,809.48
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,141.50
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,164,573.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	28,617.14
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,990,894.15
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,648,602.83
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	178,759,395.67

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

4.64%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/lc/)
(Line A10 divided by Line B18)

2.85%

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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,297,012.70</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>291,206.09</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.6%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.6%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.6%) times Part III, Line B18); zero if positive	<u>(3,209,901.32)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,209,901.32)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.85%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,604,950.66) is applied to the current year calculation and the remainder (\$-1,604,950.66) is deferred to one or more future years:	<u>3.74%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,069,967.11) is applied to the current year calculation and the remainder (\$-2,139,934.21) is deferred to one or more future years:	<u>4.04%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,209,901.32)</u>

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Approved indirect cost rate: 6.60%
Highest rate used in any program: 6.60%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,919,991.45	258,719.44	6.60%
01	3060	2,025,189.66	133,662.52	6.60%
01	3061	188,741.57	12,456.94	6.60%
01	3310	3,498,894.65	230,927.05	6.60%
01	3311	8,501.41	561.09	6.60%
01	3410	101,409.94	6,693.06	6.60%
01	3550	228,784.78	11,439.24	5.00%
01	4035	282,536.54	18,647.41	6.60%
01	4201	36,012.35	720.25	2.00%
01	4203	319,641.63	6,392.83	2.00%
01	6010	71,903.41	3,595.17	5.00%
01	6230	491,538.57	32,441.55	6.60%
01	6264	638,708.01	42,154.73	6.60%
01	6371	7,109.40	469.22	6.60%
01	6385	202,443.86	13,361.30	6.60%
01	6387	411,466.75	27,156.81	6.60%
01	6500	10,332,744.46	681,961.13	6.60%
01	6512	752,162.06	49,642.70	6.60%
01	6690	469.04	30.96	6.60%
01	7220	266,725.18	17,603.87	6.60%
01	7338	317,543.90	20,957.90	6.60%
01	7370	10,802.57	712.97	6.60%
01	8150	4,748,956.78	313,431.15	6.60%
01	9010	5,454,395.49	354,640.55	6.50%
11	6015	3,252.35	214.65	6.60%
11	6391	1,446,866.04	95,493.16	6.60%
13	5310	5,648,602.83	296,551.65	5.25%

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	-----Teacher Full-Time Equivalents-----				-----Classroom Units-----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	11,332,884.97	1,327,318.17	9,012,101.39	11,737,743.09	16,277,043.17	29,372.00	2,704,389.86
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	630.13	630.13	630.13	630.13	665.80	665.80	3,100.00
3100 Alternative Schools							
3200 Continuation Schools		10.00	10.00	10.00	14.00	14.00	
3300 Independent Study Centers		14.20	14.20	14.20	9.00	9.00	
3400 Opportunity Schools		2.00	2.00	2.00	3.00	3.00	
3550 Community Day Schools		2.40	2.40	2.40	2.00	2.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)		77.80	77.80	77.80	62.00	62.00	315.00
6000 ROC/P		28.16	28.16	28.16	16.00	16.00	
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					9.88	9.88	
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					32.98		
C. Total Allocation Factors	630.13	764.69	764.69	764.69	814.66	781.68	3,415.00

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Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	85,406,845.05	45,307,951.28	130,714,796.33	6,268,980.39		136,983,776.72
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,758,539.49	568,955.75	2,327,495.24	111,624.87		2,439,120.11
3300	Independent Study Centers	2,698,457.40	590,124.14	3,288,581.54	157,717.82		3,446,299.36
3400	Opportunity Schools	211,049.96	117,794.70	328,844.66	15,771.14		344,615.80
3550	Community Day Schools	329,256.12	109,325.24	438,581.36	21,034.02		459,615.38
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	2,263,540.99	0.00	2,263,540.99	108,557.67		2,372,098.66
5000-5999	Special Education	19,748,323.97	3,736,696.51	23,485,020.48	1,126,323.39		24,611,343.87
6000	Regional Occupational Ctr/Prg (ROC/P)	6,781,988.27	1,133,283.80	7,915,272.07	379,610.32		8,294,882.39
Other Goals							
7110	Nonagency - Educational	46,243.27	0.00	46,243.27	2,217.79		48,461.06
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	50,835.43	197,775.30	248,610.73	11,923.18		260,533.91
8500	Child Care and Development Services	190,044.61	0.00	190,044.61	9,114.39		199,159.00
Other Costs							
----	Food Services					57,987.62	57,987.62
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,621,833.43	1,621,833.43
----	Other Outgo					2,933,759.14	2,933,759.14
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		658,945.92	658,945.92	445,946.12		1,104,892.04
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(457,230.91)		(457,230.91)
----	Total General Fund and Charter Schools Funds Expenditures	119,485,124.56	52,420,852.64	171,905,977.20	8,201,590.19	4,613,580.19	184,721,147.58

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

27 66159 0000000
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	82,222,766.73	1,736,322.85	0.00	0.00	526,101.38	2,918.20	916,404.30			2,331.59	0.00	85,406,845.05
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,132,648.84	0.00	0.00	356,424.57	132,382.63	0.00	0.00			137,083.45	0.00	1,758,539.49
3300	Independent Study Centers	1,992,625.01	59,038.36	127.39	242,904.01	274,249.50	0.00	0.00			129,513.13	0.00	2,698,457.40
3400	Opportunity Schools	211,049.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	211,049.96
3550	Community Day Schools	326,090.99	0.00	0.00	2,341.86	0.00	0.00	0.00			823.27	0.00	329,256.12
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	400,007.23	776,144.58	54,536.41	0.00	1,026,578.49	0.00	0.00			6,274.28	0.00	2,263,540.99
5000-5999	Special Education	13,763,073.00	857,883.80	28,242.05	0.00	1,592,361.64	3,506,763.48	0.00			0.00	0.00	19,748,323.97
6000	ROC/P	4,269,170.53	788,570.27	0.00	447,522.01	663,716.16	268,319.28	0.00			344,690.02	0.00	6,781,988.27
Other Goals													
7110	Nonagency - Educational	46,243.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,243.27
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		50,835.43	0.00	0.00	0.00	50,835.43
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	190,044.61	0.00		0.00	0.00	0.00	0.00	190,044.61
Total Direct Charged Costs		104,363,675.56	4,217,959.86	82,905.85	1,049,192.45	4,405,434.41	3,778,000.96	916,404.30	50,835.43	0.00	620,715.74	0.00	119,485,124.56

* Functions 7100-7199 for goals 8100 and 8500

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Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

27 66159 0000000
Form PCR

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	29,525,201.46	13,327,813.20	2,454,936.62	45,307,951.28
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	288,707.35	280,248.40	0.00	568,955.75
3300	Independent Study Centers	409,964.45	180,159.69	0.00	590,124.14
3400	Opportunity Schools	57,741.47	60,053.23	0.00	117,794.70
3550	Community Day Schools	69,289.76	40,035.48	0.00	109,325.24
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,246,143.21	1,241,100.06	249,453.24	3,736,696.51
6000	ROC/P	812,999.91	320,283.89	0.00	1,133,283.80
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	197,775.30	0.00	197,775.30
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		658,945.92		658,945.92
Total Allocated Support Costs		33,410,047.61	16,306,415.17	2,704,389.86	52,420,852.64

Unaudited Actuals
2017-18
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	768,809.48
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	39,895.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,273,548.80
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,576,567.83
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,658,821.11
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	119,485,124.56
2	Total Allocated Costs (from Form PCR, Column 2, Total)	52,420,852.64
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	171,905,977.20
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,990,894.15
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,648,602.83
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	8,639,496.98
D. Total Direct Charged and Allocated Costs (B3 + C5)		180,545,474.18
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.80%

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Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	57,987.62				57,987.62
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,621,833.43		1,621,833.43
Other Outgo (Objects 1000-7999)				2,933,759.14	2,933,759.14
Total Other Costs	57,987.62	0.00	1,621,833.43	2,933,759.14	4,613,580.19

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,490
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,088,267.73	0.00	0.00	0.00	0.00	1,669,961.25	4,420,210.15		7,178,439.13
2000-2999	Classified Salaries	321,414.04	0.00	0.00	0.00	0.00	3,442,636.18	1,338,750.61		5,102,800.83
3000-3999	Employee Benefits	534,434.55	0.00	0.00	0.00	0.00	2,216,554.34	2,301,595.70		5,052,584.59
4000-4999	Books and Supplies	39,065.65	0.00	0.00	0.00	0.00	483,078.66	23,255.54		545,399.85
5000-5999	Services and Other Operating Expenditures	115,779.58	0.00	0.00	0.00	0.00	1,452,371.78	41,145.52		1,609,296.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	259,802.69	0.00		259,802.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,098,961.55	0.00	0.00	0.00	0.00	9,524,404.90	8,124,957.52	0.00	19,748,323.97
7310	Transfers of Indirect Costs	963,091.97	0.00	0.00	0.00	0.00	0.00	0.00		963,091.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,736,696.46								3,736,696.46
	Total Indirect Costs and PCR Allocations	4,699,788.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,699,788.43
	TOTAL COSTS	6,798,749.98	0.00	0.00	0.00	0.00	9,524,404.90	8,124,957.52	0.00	24,448,112.40
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	4,187.47	0.00	0.00	0.00	0.00	0.00	2,986.65		7,174.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,524,104.45	1,031,650.72		2,555,755.17
3000-3999	Employee Benefits	774.70	0.00	0.00	0.00	0.00	586,822.24	356,869.83		944,466.77
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,962.17	0.00	0.00	0.00	0.00	2,110,926.69	1,391,507.20	0.00	3,507,396.06
7310	Transfers of Indirect Costs	231,488.14	0.00	0.00	0.00	0.00	0.00	0.00		231,488.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	231,488.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231,488.14
	TOTAL BEFORE OBJECT 8980	236,450.31	0.00	0.00	0.00	0.00	2,110,926.69	1,391,507.20	0.00	3,738,884.20
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,609,196.25 2,129,687.95

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Actual vs. 2016-17 Actual Comparison
2017-18 Expenditures by LEA (LE-CY)

27 66159 0000000
Report SEMA

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,084,080.28	0.00	0.00	0.00	0.00	1,689,961.25	4,417,223.50		7,171,265.01
2000-2999	Classified Salaries	321,414.04	0.00	0.00	0.00	0.00	1,918,531.73	307,099.89		2,547,045.66
3000-3999	Employee Benefits	533,659.85	0.00	0.00	0.00	0.00	1,629,732.10	1,944,725.87		4,108,117.82
4000-4999	Books and Supplies	39,065.65	0.00	0.00	0.00	0.00	483,078.66	23,255.54		545,399.85
5000-5999	Services and Other Operating Expenditures	115,779.58	0.00	0.00	0.00	0.00	1,452,371.78	41,145.52		1,609,296.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	259,802.69	0.00		259,802.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,093,999.38	0.00	0.00	0.00	0.00	7,413,478.21	6,733,450.32	0.00	16,240,927.91
7310	Transfers of Indirect Costs	731,603.83	0.00	0.00	0.00	0.00	0.00	0.00		731,603.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,736,696.46								3,736,696.46
	Total Indirect Costs and PCR Allocations	4,468,300.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,468,300.29
	TOTAL BEFORE OBJECT 8980	6,562,299.67	0.00	0.00	0.00	0.00	7,413,478.21	6,733,450.32	0.00	20,709,228.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,609,196.25
	TOTAL COSTS									22,318,424.45
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,616,801.72	28,700.19		1,645,501.91
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	844,215.67	7,436.90		851,652.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	465,523.31	0.00		465,523.31
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	400,374.72	0.00		400,374.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	259,802.69	0.00		259,802.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,586,718.11	36,137.09	0.00	3,622,855.20
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,586,718.11	36,137.09	0.00	3,622,855.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,609,196.25
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									8,196,171.83
	TOTAL COSTS									13,428,223.28

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

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2016-17 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	20,058,489.27	11,479,738.99
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	20,058,489.27	11,479,738.99
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	1,409.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	1,409.00	

SELPA: Monterey County (AS)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

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

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

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SELPA: Monterey County (AS)

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Monterey County (AS)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	24,448,112.40		
b. Less: Expenditures paid from federal sources	2,129,687.95		
c. Expenditures paid from state and local sources	22,318,424.45	20,058,489.27	
Add/Less: Adjustments required for MOE calculation		20,058,489.27	
Comparison year's expenditures, adjusted for MOE calculation		20,058,489.27	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	22,318,424.45	20,058,489.27	2,259,935.18

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	24,448,112.40		
b. Less: Expenditures paid from federal sources	2,129,687.95		
c. Expenditures paid from state and local sources	22,318,424.45	20,058,489.27	
Add/Less: Adjustments required for MOE calculation		20,058,489.27	
Comparison year's expenditures, adjusted for MOE calculation		20,058,489.27	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	22,318,424.45	20,058,489.27	2,259,935.18
d. Special education unduplicated pupil count	1,490	1,409	
e. Per capita state and local expenditures (A2c/A2d)	14,978.81	14,235.98	742.83

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

SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	13,428,223.28	11,479,738.99	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		11,479,738.99	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,428,223.28	11,479,738.99	1,948,484.29

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

	Actual FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	13,428,223.28	11,479,738.99	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		11,479,738.99	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,428,223.28	11,479,738.99	1,948,484.29
b. Special education unduplicated pupil count	1,490	1,409	
c. Per capita local expenditures (B2a/B2b)	9,012.23	8,147.44	864.79

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Graciela Hidalgo
Contact Name

(831) 796-7016
Telephone Number

Manager of Fiscal Services
Title

graciela.hidalgo@salinasuhd.org
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,490
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,211,368.00	0.00	0.00	0.00	0.00	1,713,179.00	4,460,754.00		7,385,301.00
2000-2999	Classified Salaries	347,222.00	0.00	0.00	0.00	0.00	3,523,957.00	1,417,389.00		5,288,568.00
3000-3999	Employee Benefits	585,840.00	0.00	0.00	0.00	0.00	2,344,586.00	2,267,037.00		5,197,463.00
4000-4999	Books and Supplies	71,572.00	0.00	0.00	0.00	0.00	375,592.00	13,042.00		460,206.00
5000-5999	Services and Other Operating Expenditures	105,929.00	0.00	0.00	0.00	0.00	1,620,325.00	75,559.00		1,801,813.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	172,845.00	0.00		172,845.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,321,931.00	0.00	0.00	0.00	0.00	9,750,484.00	8,233,781.00	0.00	20,306,196.00
7310	Transfers of Indirect Costs	667,536.00	0.00	0.00	0.00	0.00	0.00	0.00		667,536.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	667,536.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	667,536.00
	TOTAL COSTS	2,989,467.00	0.00	0.00	0.00	0.00	9,750,484.00	8,233,781.00	0.00	20,973,732.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,211,368.00	0.00	0.00	0.00	0.00	1,713,179.00	4,460,754.00		7,385,301.00
2000-2999	Classified Salaries	347,222.00	0.00	0.00	0.00	0.00	1,989,589.00	332,266.00		2,669,077.00
3000-3999	Employee Benefits	585,840.00	0.00	0.00	0.00	0.00	1,691,696.00	1,854,026.00		4,131,562.00
4000-4999	Books and Supplies	71,572.00	0.00	0.00	0.00	0.00	375,592.00	13,042.00		460,206.00
5000-5999	Services and Other Operating Expenditures	105,929.00	0.00	0.00	0.00	0.00	1,620,325.00	75,559.00		1,801,813.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	172,845.00	0.00		172,845.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,321,931.00	0.00	0.00	0.00	0.00	7,563,226.00	6,735,647.00	0.00	16,620,804.00
7310	Transfers of Indirect Costs	509,433.00	0.00	0.00	0.00	0.00	0.00	0.00		509,433.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	509,433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	509,433.00
	TOTAL BEFORE OBJECT 8980	2,831,364.00	0.00	0.00	0.00	0.00	7,563,226.00	6,735,647.00	0.00	17,130,237.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,537,407.00
	TOTAL COSTS									18,667,644.00

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Unaudited Actuals
Special Education Maintenance of Effort
2018-19 Budget vs. 2017-18 Actual Comparison
2018-19 Budget by LEA (LB-B)

27 66159 0000000
Report SEMB

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,645,676.00	34,749.00		1,680,425.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	927,542.00	10,022.00		937,564.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	346,292.00	0.00		346,292.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	126,994.00	0.00		126,994.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	172,845.00	0.00		172,845.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,219,349.00	44,771.00	0.00	3,264,120.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,219,349.00	44,771.00	0.00	3,264,120.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,537,407.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									9,335,538.00
	TOTAL COSTS									14,137,065.00

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,490
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,088,267.73	0.00	0.00	0.00	0.00	1,669,961.25	4,420,210.15		7,178,439.13
2000-2999	Classified Salaries	321,414.04	0.00	0.00	0.00	0.00	3,442,636.18	1,338,750.61		5,102,800.83
3000-3999	Employee Benefits	534,434.55	0.00	0.00	0.00	0.00	2,216,554.34	2,301,595.70		5,052,584.59
4000-4999	Books and Supplies	39,065.65	0.00	0.00	0.00	0.00	483,078.66	23,255.54		545,399.85
5000-5999	Services and Other Operating Expenditures	115,779.58	0.00	0.00	0.00	0.00	1,452,371.78	41,145.52		1,609,296.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	259,802.69	0.00		259,802.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,098,961.55	0.00	0.00	0.00	0.00	9,524,404.90	8,124,957.52	0.00	19,748,323.97
7310	Transfers of Indirect Costs	963,091.97	0.00	0.00	0.00	0.00	0.00	0.00		963,091.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	3,736,696.46								3,736,696.46
	Total Indirect Costs	963,091.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	963,091.97
	TOTAL COSTS	3,062,053.52	0.00	0.00	0.00	0.00	9,524,404.90	8,124,957.52	0.00	20,711,415.94
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	4,187.47	0.00	0.00	0.00	0.00	0.00	2,986.65		7,174.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,524,104.45	1,031,650.72		2,555,755.17
3000-3999	Employee Benefits	774.70	0.00	0.00	0.00	0.00	586,822.24	356,869.83		944,466.77
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,962.17	0.00	0.00	0.00	0.00	2,110,926.69	1,391,507.20	0.00	3,507,396.06
7310	Transfers of Indirect Costs	231,488.14	0.00	0.00	0.00	0.00	0.00	0.00		231,488.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	231,488.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231,488.14
	TOTAL BEFORE OBJECT 8980	236,450.31	0.00	0.00	0.00	0.00	2,110,926.69	1,391,507.20	0.00	3,738,884.20
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,609,196.25
										2,129,687.95

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,084,080.26	0.00	0.00	0.00	0.00	1,689,961.25	4,417,223.50		7,171,265.01
2000-2999	Classified Salaries	321,414.04	0.00	0.00	0.00	0.00	1,918,531.73	307,099.89		2,547,045.66
3000-3999	Employee Benefits	533,659.85	0.00	0.00	0.00	0.00	1,629,732.10	1,944,725.87		4,108,117.82
4000-4999	Books and Supplies	39,065.65	0.00	0.00	0.00	0.00	483,078.66	23,255.54		545,399.85
5000-5999	Services and Other Operating Expenditures	115,779.58	0.00	0.00	0.00	0.00	1,452,371.78	41,145.52		1,609,296.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	259,802.69	0.00		259,802.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,093,999.38	0.00	0.00	0.00	0.00	7,413,478.21	6,733,450.32	0.00	16,240,927.91
7310	Transfers of Indirect Costs	731,603.83	0.00	0.00	0.00	0.00	0.00	0.00		731,603.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	3,736,686.46								3,736,686.46
	Total Indirect Costs	731,603.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	731,603.83
	TOTAL BEFORE OBJECT 8980	2,825,603.21	0.00	0.00	0.00	0.00	7,413,478.21	6,733,450.32	0.00	16,972,531.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,609,196.25
	TOTAL COSTS									18,581,727.99
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,616,801.72	28,700.19		1,645,501.91
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	844,215.67	7,436.90		851,652.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	465,523.31	0.00		465,523.31
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	400,374.72	0.00		400,374.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	259,802.69	0.00		259,802.69
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,586,718.11	36,137.09	0.00	3,622,855.20
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,586,718.11	36,137.09	0.00	3,622,855.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,609,196.25
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									8,198,171.83
	TOTAL COSTS									13,428,223.28

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

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SELPA: Monterey County (AS)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Budget by LEA (LB-B) and the 2017-18 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

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

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

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SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	
<p>If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)</p> <p style="text-align: right;">(c)</p> <p>Available for MOE reduction. (line (a) minus line (c), zero if negative)</p> <p style="text-align: right;">0.00 (d)</p> <p>Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).</p>		
<p>If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).</p> <p style="text-align: right;">(e)</p> <p>Available to set aside for EIS (line (b) minus line (e), zero if negative)</p> <p style="text-align: right;">0.00 (f)</p>		
<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p>		

SELPA: Monterey County (AS)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
20,973,732.00		
2,306,088.00		
18,667,644.00	18,581,727.99	
	18,581,727.99	
	0.00	
	0.00	
18,667,644.00	18,581,727.99	85,916.01

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

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

Budgeted Amounts FY 2018-19	Comparison Year FY 2017-18	Difference
20,973,732.00		
2,306,088		
18,667,644.00	18,581,727.99	
	18,581,727.99	
	0.00	
	0.00	
18,667,644.00	18,581,727.99	
1490	1490	
12,528.62	12,470.96	57.66

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

SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	14,137,065.00	13,428,223.28	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		13,428,223.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,137,065.00	13,428,223.28	708,841.72

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

	Budget FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	14,137,065.00	13,428,223.28	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		13,428,223.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,137,065.00	13,428,223.28	708,841.72
b. Special education unduplicated pupil count	1,490	1,490	
c. Per capita local expenditures (B2a/B2b)	9,487.96	9,012.23	475.73

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Graciela Hidalgo
Contact Name

(831) 796-7016
Telephone Number

Manager of Fiscal Services
Title

graciela.hidalgo@salinasuhsd.org
E-mail Address

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Unaudited Actuals
2017-18 Unaudited Actuals
Technical Review Checks

Salinas Union High

Monterey 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.