

Salinas Union High School District

2013-2014 Unaudited Actuals AND 2014-2015 Adopted Budget

September 09, 2014



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 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 09, 2014

To the Superintendent of Public Instruction:

2013-14 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:

Karen Hennessy
Name
Director, District Advisory & Financial Services
Title
(831) 755-0376
Telephone
kdeller@monterey.k12.ca.us
E-mail Address

For School District:

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

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

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



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 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 09, 2014

To the Superintendent of Public Instruction:

2013-14 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:

Karen Hennessy
Name
Director, District Advisory & Financial Services
Title
(831) 755-0376
Telephone
kdeller@monterey.k12.ca.us
E-mail Address

For School District:

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

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

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

Unaudited Actuals
FINANCIAL REPORTS
2013-14 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)	55.57%
	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
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	\$88,064,385.04
	Appropriations Subject to Limit	\$88,064,385.04
	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 2015-16, subject to CDE approval.	7.64%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

Unaudited Actuals
FINANCIAL REPORTS
2013-14 Unaudited Actuals
Summary of Unaudited Actual Data Submission

27 66159 000000
Form C

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)	55.57%
	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
	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	\$88,064,385.04
	Appropriations Subject to Limit	\$88,064,385.04
	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 2015-16, subject to CDE approval.	7.64%
CMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	101,950,658.93	0.00	101,950,658.93	109,873,749.00	0.00	109,873,749.00	7.8%
2) Federal Revenue		8100-8299	56,295.00	8,926,156.92	8,982,451.92	56,295.00	10,870,538.00	10,926,833.00	21.6%
3) Other State Revenue		8300-8599	2,858,914.82	6,227,047.13	9,085,961.95	3,484,280.00	2,545,855.00	6,030,135.00	-33.6%
4) Other Local Revenue		8600-8799	792,293.45	6,603,414.10	7,395,707.55	449,331.00	6,560,920.00	7,010,251.00	-5.2%
5) TOTAL REVENUES			105,658,162.20	21,756,618.15	127,414,780.35	113,863,655.00	19,977,313.00	133,840,968.00	5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	46,939,117.99	10,405,846.92	57,344,964.91	51,082,584.00	11,094,934.00	62,177,518.00	8.4%
2) Classified Salaries		2000-2999	12,134,764.92	4,413,219.92	16,547,984.84	12,700,962.00	4,562,332.00	17,263,294.00	4.3%
3) Employee Benefits		3000-3999	21,338,267.26	4,547,185.88	25,885,453.14	22,300,982.00	5,201,278.00	27,502,260.00	6.2%
4) Books and Supplies		4000-4999	2,485,329.74	4,953,019.11	7,438,348.85	2,764,974.00	5,268,790.00	8,033,764.00	8.0%
5) Services and Other Operating Expenditures		5000-5999	6,936,121.22	5,579,689.97	12,515,811.19	7,865,091.00	6,241,052.00	14,106,143.00	12.7%
6) Capital Outlay		6000-6999	1,224,669.52	254,221.02	1,478,890.54	795,492.00	300,962.00	1,096,454.00	-25.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	610,560.50	2,318,452.69	2,929,013.19	611,000.00	2,628,903.00	3,239,903.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,152,853.91)	941,208.32	(211,645.59)	(1,622,111.00)	1,421,111.00	(201,000.00)	-5.0%
9) TOTAL EXPENDITURES		7300-7399	90,515,977.24	33,412,843.83	123,928,821.07	96,498,974.00	36,719,362.00	133,218,336.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,142,184.96	(11,656,225.68)	3,485,959.28	17,364,681.00	(16,742,049.00)	622,632.00	-82.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,157,312.76	0.00	1,157,312.76	1,696,250.00	0.00	1,696,250.00	46.6%
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	(13,402,364.42)	13,402,364.42	0.00	(15,075,719.00)	15,075,719.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,245,051.66)	13,402,364.42	1,157,312.76	(13,379,469.00)	15,075,719.00	1,696,250.00	46.6%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,897,133.30	1,746,138.74	4,643,272.04	3,985,212.00	(1,666,330.00)	2,318,882.00	-50.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,613,531.60	3,140,610.79	26,754,142.39	26,510,664.90	4,886,749.53	31,397,414.43	17.4%
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)			23,613,531.60	3,140,610.79	26,754,142.39	26,510,664.90	4,886,749.53	31,397,414.43	17.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,613,531.60	3,140,610.79	26,754,142.39	26,510,664.90	4,886,749.53	31,397,414.43	17.4%
2) Ending Balance, June 30 (E + F1e)			26,510,664.90	4,886,749.53	31,397,414.43	30,495,876.90	3,220,419.53	33,716,296.43	7.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	21,600.00	0.00	21,600.00	21,600.00	0.00	21,600.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	131,844.12	0.00	131,844.12	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,886,749.53	4,886,749.53	0.00	3,220,420.29	3,220,420.29	-34.1%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	1,339,595.00	0.00	1,339,595.00	2,272,551.00	0.00	2,272,551.00	69.6%
Board 1% Reserve	0000	9780	1,239,288.00		1,239,288.00				
Site Formula Fund Carryover	0000	9780	100,307.00		100,307.00				
Board 1% Reserve	0000	9780				1,332,183.00		1,332,183.00	
Supp/Concentration Unbudgeted Amount	0000	9780				940,368.00		940,368.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,717,865.00	0.00	3,717,865.00	3,996,550.00	0.00	3,996,550.00	7.5%
Unassigned/Unappropriated Amount		9790	21,299,760.78	0.00	21,299,760.78	24,205,175.90	(0.76)	24,205,175.14	13.6%



			2013-14 Unaudited Actuals			2014-15 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)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	20,550,412.05	2,086,710.51	22,637,122.56			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	39,799.65	0.00	39,799.65			
c) in Revolving Fund		9130	21,600.00	0.00	21,600.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	11,950,717.84	4,617,029.05	16,567,746.89			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	611,368.64	0.00	611,368.64			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	131,844.12	0.00	131,844.12			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			33,305,742.30	6,703,739.56	40,009,481.86			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	6,305,871.59	1,129,024.70	7,434,896.29			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	489,205.81	0.00	489,205.81			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	687,965.33	687,965.33			
6) TOTAL LIABILITIES			6,795,077.40	1,816,990.03	8,612,067.43			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

% Diff
Column
C & F

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Salinas Union High
Monterey County

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2013-14 Unaudited Actuals		2014-15 Budget		% Diff Column C & F			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)		Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)
			26,510,664.90	4,886,749.53	31,397,414.43			

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	198,075.00	198,075.00
6300	Lottery: Instructional Materials	1,398,704.36	969,944.36
6512	Special Ed: Mental Health Services	1,025,466.60	1,025,466.60
7400	Quality Education Investment Act	79,799.44	79,799.44
7405	Common Core State Standards Implementation	1,180,973.24	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	1,003,730.89	947,134.89
Total, Restricted Balance		4,886,749.53	3,220,420.29

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,210,094.95	1,425,475.00	17.8%
2) Federal Revenue		8100-8299	334,736.00	334,736.00	0.0%
3) Other State Revenue		8300-8599	30,580.00	57,129.00	86.8%
4) Other Local Revenue		8600-8799	336,921.57	385,654.00	14.5%
5) TOTAL, REVENUES			1,912,332.52	2,202,994.00	15.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	787,497.73	897,557.00	14.0%
2) Classified Salaries		2000-2999	303,365.68	324,437.00	6.9%
3) Employee Benefits		3000-3999	385,116.33	476,000.00	23.6%
4) Books and Supplies		4000-4999	154,040.89	196,779.00	27.7%
5) Services and Other Operating Expenditures		5000-5999	214,041.13	229,902.00	7.4%
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	64,357.76	55,000.00	-14.5%
9) TOTAL, EXPENDITURES			1,908,419.52	2,179,675.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,913.00	23,319.00	495.9%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,913.00	23,319.00	495.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,913.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,913.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,913.00	New
2) Ending Balance, June 30 (E + F1e)			3,913.00	27,232.00	595.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,913.00	27,232.00	595.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	182,927.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,899.81		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			186,850.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	50,559.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	93,700.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	38,678.02		
6) TOTAL, LIABILITIES			182,937.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,913.00		

10

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6015	Adults in Correctional Facilities	3,913.00	3,913.00
9010	Other Restricted Local	0.00	23,319.00
Total, Restricted Balance		3,913.00	27,232.00

11

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	0.33	0.00	-100.0%
5) TOTAL, REVENUES			0.33	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	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)			0.33	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(0.33)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.33)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(0.33)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,282,141.32	3,353,524.00	2.2%
3) Other State Revenue		8300-8599	266,142.78	285,000.00	7.1%
4) Other Local Revenue		8600-8799	1,882,565.50	1,792,279.00	-4.8%
5) TOTAL, REVENUES			5,430,849.60	5,430,803.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,176,242.10	1,269,841.00	8.0%
3) Employee Benefits		3000-3999	441,830.47	519,512.00	17.6%
4) Books and Supplies		4000-4999	2,278,401.88	2,408,300.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	323,807.29	415,012.00	28.2%
6) Capital Outlay		6000-6999	0.00	22,000.00	New
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	147,287.83	146,000.00	-0.9%
9) TOTAL, EXPENDITURES			4,367,569.57	4,780,665.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,063,280.03	650,138.00	-38.9%
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%

16

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,063,280.03	650,138.00	-38.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,409,083.16	8,472,363.19	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,409,083.16	8,472,363.19	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,409,083.16	8,472,363.19	14.4%
2) Ending Balance, June 30 (E + F1e)			8,472,363.19	9,122,501.19	7.7%
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 Expenditures		9713	7,021.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,465,342.19	9,122,501.19	7.8%
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,513,972.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	105,846.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	7,021.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,646,840.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,189.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	147,287.83		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			174,477.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,472,363.19		

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	8,465,342.19	9,122,501.19
Total, Restricted Balance		8,465,342.19	9,122,501.19

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	7,662.25	2,000.00	-73.9%
5) TOTAL REVENUES			607,662.25	602,000.00	-0.9%
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	33,086.62	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	427,929.67	0.00	-100.0%
6) Capital Outlay		6000-6999	454,327.86	1,294,586.00	184.9%
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			915,344.15	1,294,586.00	41.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(307,681.90)	(692,586.00)	125.1%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(307,681.90)	(692,586.00)	125.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,972,573.93	1,664,892.03	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,972,573.93	1,664,892.03	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,972,573.93	1,664,892.03	-15.6%
2) Ending Balance, June 30 (E + F1e)			1,664,892.03	972,306.03	-41.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,664,892.03	972,306.03	-41.6%
Def. Maintenance Projects	0000	9780	1,664,892.03		
Def. Maintenance Projects	0000	9780		972,306.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

21

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,044,442.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,083.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,046,525.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	381,633.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			381,633.24		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,664,892.03		

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	20,998.09	20,300.00	-3.3%
5) TOTAL, REVENUES			20,998.09	20,300.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,998.09	20,300.00	-3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,157,312.76	1,696,250.00	46.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,157,312.76)	(1,696,250.00)	46.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,136,314.67)	(1,675,950.00)	47.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,818,810.21	3,682,495.54	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,818,810.21	3,682,495.54	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,818,810.21	3,682,495.54	-23.6%
2) Ending Balance, June 30 (E + F1e)			3,682,495.54	2,006,545.54	-45.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,682,495.54	2,006,545.54	-45.5%
Const/Tech Projects Excess of Gen. Fund	0000	9780	3,682,495.54		
Const/Tech Projects Excess of Gen. Fund	0000	9780		2,006,545.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,932,491.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,458.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	114,926.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,052,875.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	370,380.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			370,380.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,682,495.54		

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	51,039.93	47,000.00	-7.9%
5) TOTAL, REVENUES			51,039.93	47,000.00	-7.9%
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)			51,039.93	47,000.00	-7.9%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,039.93	47,000.00	-7.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,261,368.98	11,312,408.91	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,261,368.98	11,312,408.91	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,261,368.98	11,312,408.91	0.5%
2) Ending Balance, June 30 (E + F1e)			11,312,408.91	11,359,408.91	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,312,408.91	11,359,408.91	0.4%
Retirees H&W - GASB 45	0000	9780	11,312,408.91		
Retirees H&W - GASB 45	0000	9780		11,359,408.91	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,298,572.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,836.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,312,408.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,312,408.91		

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	60,340.03	60,000.00	-0.6%
5) TOTAL, REVENUES			60,340.03	60,000.00	-0.6%
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	172.00	5,000.00	2807.0%
5) Services and Other Operating Expenditures		5000-5999	78,829.23	166,500.00	111.2%
6) Capital Outlay		6000-6999	4,296,832.13	1,401,447.00	-67.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,375,833.36	1,572,947.00	-64.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,315,493.33)	(1,512,947.00)	-64.9%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,315,493.33)	(1,512,947.00)	-64.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,155,422.70	9,839,929.37	-30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,155,422.70	9,839,929.37	-30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,155,422.70	9,839,929.37	-30.5%
2) Ending Balance, June 30 (E + F1e)			9,839,929.37	8,326,982.37	-15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,824,442.21	8,311,495.21	-15.4%
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	15,487.16	15,487.16	0.0%
Restricted - Measure F & M	0000	9780	15,487.16		
Restricted - Measure F & M	0000	9780		15,487.16	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,746,143.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,646.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	370,380.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,131,169.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	291,240.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			291,240.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,839,929.37		

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	9,824,442.21	8,311,495.21
Total, Restricted Balance		9,824,442.21	8,311,495.21

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	75,679.58	126,600.00	67.3%
5) TOTAL, REVENUES			75,679.58	126,600.00	67.3%
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	3,851.09	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	11,735.60	0.00	-100.0%
6) Capital Outlay		6000-6999	475,786.56	691,250.00	45.3%
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			491,373.25	691,250.00	40.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(415,693.67)	(564,650.00)	35.8%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(415,693.67)	(564,650.00)	35.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,499,960.70	1,084,267.03	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,499,960.70	1,084,267.03	-27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,499,960.70	1,084,267.03	-27.7%
2) Ending Balance, June 30 (E + F1e)			1,084,267.03	519,617.03	-52.1%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,084,267.03	519,617.03	-52.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	1,085,838.04		
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	1,333.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,087,171.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,904.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,904.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			1,084,267.03		

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	1,084,267.03	519,617.03
Total, Restricted Balance		1,084,267.03	519,617.03

39-

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	(265,305.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	820.59	1,300.00	58.4%
5) TOTAL, REVENUES			(264,484.41)	1,300.00	-100.5%
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)			(264,484.41)	1,300.00	-100.5%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(264,484.41)	1,300.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,770.24	10,285.83	-96.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,770.24	10,285.83	-96.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,770.24	10,285.83	-96.3%
2) Ending Balance, June 30 (E + F1e)			10,285.83	11,585.83	12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,286.24	11,586.24	12.6%
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	(0.41)	(0.41)	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,273.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,285.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,285.83		

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
7710	State School Facilities Projects	10,286.24	11,586.24
Total, Restricted Balance		10,286.24	11,586.24

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	71,990.74	73,000.00	1.4%
5) TOTAL, REVENUES			71,990.74	73,000.00	1.4%
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	10,375.98	12,100.00	16.6%
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			10,375.98	12,100.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,614.76	60,900.00	-1.2%
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%

44

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,614.76	60,900.00	-1.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	745,916.55	807,531.31	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			745,916.55	807,531.31	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			745,916.55	807,531.31	8.3%
2) Ending Balance, June 30 (E + F1e)			807,531.31	868,431.31	7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	807,531.31	868,431.31	7.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	806,575.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
		9200	986.29		
3) Accounts Receivable					
		9290	0.00		
4) Due from Grantor Government					
		9310	0.00		
5) Due from Other Funds					
		9320	0.00		
6) Stores					
		9330	0.00		
7) Prepaid Expenditures					
		9340	0.00		
8) Other Current Assets					
9) TOTAL, ASSETS			807,561.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	30.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			30.31		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			807,531.31		

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
7810	Other Restricted State	332,714.77	335,714.77
9010	Other Restricted Local	474,816.54	532,716.54
Total, Restricted Balance		807,531.31	868,431.31

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	87,048.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,692,206.00	0.00	-100.0%
5) TOTAL, REVENUES			7,779,254.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,504,919.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,504,919.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			274,335.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			274,335.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,400,551.00	4,682,142.00	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,400,551.00	4,682,142.00	6.4%
d) Other Restatements		9795	7,256.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,407,807.00	4,682,142.00	6.2%
2) Ending Balance, June 30 (E + F1e)			4,682,142.00	4,682,142.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,682,142.00	4,682,142.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,682,142.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
		9200	0.00		
3) Accounts Receivable					
		9290	0.00		
4) Due from Grantor Government					
		9310	0.00		
5) Due from Other Funds					
		9320	0.00		
6) Stores					
		9330	0.00		
7) Prepaid Expenditures					
		9340	0.00		
8) Other Current Assets					
9) TOTAL, ASSETS			4,682,142.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,682,142.00		

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	39,077.89	24,081.00	-38.4%
5) TOTAL, REVENUES			39,077.89	24,081.00	-38.4%
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	50,150.00	32,100.00	-36.0%
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			50,150.00	32,100.00	-36.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,072.11)	(8,019.00)	-27.6%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(11,072.11)	(8,019.00)	-27.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	208,638.17	197,566.06	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,638.17	197,566.06	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			208,638.17	197,566.06	-5.3%
2) Ending Net Position, June 30 (E + F1e)			197,566.06	189,547.06	-4.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	197,375.26	189,356.26	-4.1%
c) Unrestricted Net Position		9790	190.80	190.80	0.0%

53

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	203,509.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	256.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			203,766.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	197,375.26	189,356.26
Total, Restricted Net Position		197,375.26	189,356.26

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) 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)	13,119.68	13,169.24	13,204.87	13,119.68	13,169.24	13,204.87
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) 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 per EC 42238.05(b) 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)	13,119.68	13,169.24	13,204.87	13,119.68	13,169.24	13,204.87
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	44.42	43.49	44.42	44.42	43.49	44.42
b. Special Education-Special Day Class	30.02	29.78	30.02	30.02	29.78	30.02
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	3.90	3.90	3.90	3.90	3.90	3.90
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	78.34	77.17	78.34	78.34	77.17	78.34
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	13,198.02	13,246.41	13,283.21	13,198.02	13,246.41	13,283.21
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)	ED No.
1. Certified Salaries	57,344,964.91	301	0.00	303	57,344,964.91	305	1,707,660.26		307	55,637,304.65	309
2000 - Classified Salaries	16,547,984.84	311	54,522.29	313	16,493,462.55	315	1,878,362.58		317	14,615,099.97	319
3000 - Employee Benefits (Excluding 3800)	25,885,453.14	321	858,977.70	323	25,026,475.44	325	1,085,032.49		327	23,941,442.95	329
4000 - Books, Supplies Equip Replace. (6500)	8,149,135.86	331	307.41	333	8,148,828.45	335	1,665,244.64		337	6,483,583.81	339
5000 - Services... & 7300 - Indirect Costs	12,304,165.60	341	23,470.72	343	12,280,694.88	345	1,090,629.26		347	11,190,065.62	349
TOTAL					119,294,426.23	365			TOTAL	111,867,497.00	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	375
2. Salaries of Instructional Aides Per EC 41011.				2100	380
3. STRS.				3101 & 3102	382
4. PERS.				3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.				3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).				3401 & 3402	385
7. Unemployment Insurance.				3501 & 3502	390
8. Workers' Compensation Insurance.				3601 & 3602	392
9. OPEB, Active Employees (EC 41372).				3751 & 3752	
10. Other Benefits (EC 22310).				3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).					395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.					
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).					396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.					396
14. TOTAL SALARIES AND BENEFITS.					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.					55.57%
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)	55.57%
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).	111,867,497.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Unaudited Actuals
2013-14 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

27 66159 0000000
Form SIAA

Salinas Union High
County

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,343.54)	0.00	(211,645.59)				
Other Sources/Uses Detail					1,157,312.76	0.00	611,368.64	489,720.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	4,830.87	0.00	64,357.76	0.00	0.00	0.00		
Other Sources/Uses Detail							3,899.81	93,700.81
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,512.67	0.00	147,287.83	0.00	0.00	0.00	0.00	147,287.83
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	1,157,312.76		
Other Sources/Uses Detail							114,926.00	370,380.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00	0.00	
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	370,380.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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	0.00	0.00
Fund Reconciliation								
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
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,343.54	(10,343.54)	211,645.59	(211,645.59)	1,157,312.78	1,157,312.78	1,100,574.45	1,100,574.45

Unaudited Actuals
2013-14 Unaudited Actuals
Schedule of Capital Assets

	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	30,494,434.00		30,494,434.00			30,494,434.00
Work in Progress	3,790,068.00		3,790,068.00	4,784,711.00		8,574,779.00
Total capital assets not being depreciated	34,284,502.00	0.00	34,284,502.00	4,784,711.00	0.00	39,069,213.00
Capital assets being depreciated:						
Land Improvements	73,248,150.00		73,248,150.00			73,248,150.00
Buildings	154,075,958.00		154,075,958.00			154,075,958.00
Equipment	17,389,540.00		17,389,540.00			17,389,540.00
Total capital assets being depreciated	244,713,648.00	0.00	244,713,648.00	0.00	0.00	244,713,648.00
Accumulated Depreciation for:						
Land Improvements	(25,436,336.00)	(3,185,090.00)	(28,621,426.00)	(1,153,306.00)		(29,774,732.00)
Buildings	(69,560,536.00)	(7,439,606.00)	(77,000,142.00)	(3,586,556.00)		(80,586,698.00)
Equipment	(14,007,679.00)	(4,540,576.00)	(18,548,255.00)	(2,164,961.00)		(20,713,216.00)
Total accumulated depreciation	(109,004,551.00)	(15,165,272.00)	(124,169,823.00)	(6,904,823.00)	0.00	(131,074,646.00)
Total capital assets being depreciated, net	135,709,097.00	(15,165,272.00)	120,543,825.00	(6,904,823.00)	0.00	113,639,002.00
Governmental activity capital assets, net	169,993,599.00	(15,165,272.00)	154,828,327.00	(2,120,112.00)	0.00	152,708,215.00
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 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	45,880,760.00		45,880,760.00		5,217,043.00	40,663,717.00	
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	12,254,027.00	726,021.00	12,980,048.00		487,080.00	12,492,968.00	
Net OPEB Obligation	7,831,870.01	(248,296.01)	7,583,574.00	1,679,367.00		9,262,941.00	
Compensated Absences Payable	1,038,514.78		1,038,514.78		23,721.38	1,014,793.40	
Governmental activities long-term liabilities	67,005,171.79	477,724.99	67,482,896.78	1,679,367.00	5,727,844.38	63,434,419.40	0.00
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 OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2013-14 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		1,650,899.81	1,650,899.81
2. State Lottery Revenue	8560	1,858,829.26		626,605.25	2,485,434.51
3. Other Local Revenue	8600-8799	626.48		3,537.10	4,163.58
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)		1,859,455.74	0.00	2,281,042.16	4,140,497.90
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,657,635.33			1,657,635.33
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	201,820.41			201,820.41
4. Books and Supplies	4000-4999	0.00		882,337.80	882,337.80
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		1,859,455.74	0.00	882,337.80	2,741,793.54
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,398,704.36	1,398,704.36
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) 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.

62

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	123,928,821.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,087,538.25
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	37,222.87
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,478,890.54
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,516,113.41
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		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				113,325,169.41
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				113,325,169.41

		2013-14 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		13,169.24
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		13,169.24
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,605.29
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.)	107,272,964.96	8,274.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	107,272,964.96	8,274.06
B. Required effort (Line A.2 times 90%)	96,545,668.46	7,446.65
C. Current year expenditures (Line I.G and Line II.D)	113,325,169.41	8,605.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - 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) 3,498,696.10
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) 95,437,398.23

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) 3.67%

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)**Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,598,349.88
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,684,916.53
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	52,550.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	3,496.11
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)	453,697.37
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)	43.67
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)	6,793,053.56
9. Carry-Forward Adjustment (Part IV, Line F)	2,177,954.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,971,007.96

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	69,122,400.47
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,203,445.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,527,167.22
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	665,922.47
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	37,222.87
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)	872,309.52
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)	9,592.81
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)	4,150.00
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)	11,908,628.84
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)	1,146.33
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)	1,844,061.76
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)	4,220,281.74
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)	117,416,329.09

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)

5.79%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

7.64%

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>6,793,053.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(517,269.27)</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 (3.49%) times Part III, Line B18); zero if negative	<u>2,177,954.40</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.49%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,177,954.40</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,177,954.40</u>

Approved indirect cost rate: 3.49%
Highest rate used in any program: 3.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,533,732.18	123,327.25	3.49%
01	3060	1,461,289.87	50,999.02	3.49%
01	3061	255,507.27	8,917.21	3.49%
01	3310	1,981,734.84	69,162.55	3.49%
01	3410	104,457.44	3,645.56	3.49%
01	3550	280,196.16	9,778.84	3.49%
01	4035	626,478.33	21,864.09	3.49%
01	4201	8,398.28	167.97	2.00%
01	4203	421,700.51	8,434.01	2.00%
01	6010	75,000.00	872.50	1.16%
01	6385	113,978.46	3,977.85	3.49%
01	6386	49,826.69	1,738.95	3.49%
01	6500	6,890,602.48	240,482.03	3.49%
01	7091	637,050.45	19,111.51	3.00%
01	7220	237,844.84	8,300.77	3.49%
01	7400	901,950.04	31,478.06	3.49%
01	7405	1,553,954.74	54,233.02	3.49%
01	8150	3,524,148.24	122,992.77	3.49%
01	9010	4,650,592.56	161,724.36	3.48%
13	5310	4,220,281.74	147,287.83	3.49%

	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)	3,926,334.36	1,105,292.96	6,733,776.14	7,271,023.29	12,015,185.52	1,190.00	1,350,648.62	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	513.13	513.13	513.13	513.13	654.80	654.80	2,505.00	
3100 Alternative Schools								
3200 Continuation Schools		9.80	9.80	9.80	13.00	13.00		
3300 Independent Study Centers		14.80	14.80	14.80	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 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)		62.80	62.80	62.80	62.00	62.00	285.00	
6000 ROC/P		27.20	27.20	27.20	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)								
C. Total Allocation Factors	513.13	632.13	632.13	632.13	802.66	769.68	2,790.00	

Unaudited Actuals
2013-14
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	57,720,445.41	27,207,445.11	84,927,890.52	5,616,404.51		90,544,295.03
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,436,310.53	428,873.70	1,865,184.23	123,347.34		1,988,531.57
3300	Independent Study Centers	1,968,526.21	488,507.95	2,457,034.16	162,487.23		2,619,521.39
3400	Opportunity Schools	210,944.79	92,719.19	303,663.98	20,081.74		323,745.72
3550	Community Day Schools	252,235.73	87,309.80	339,545.53	22,454.64		362,000.17
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	1,715,006.62	0.00	1,715,006.62	113,415.87		1,828,422.49
5000-5999	Special Education	11,735,544.40	2,567,293.43	14,302,837.83	945,867.40		15,248,705.23
6000	Regional Occupational Ctr/Prg (ROC/P)	5,047,950.62	889,706.13	5,937,656.75	392,665.85		6,330,322.60
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	37,222.87	147,911.07	185,133.94	12,243.18		197,377.12
8500	Child Care and Development Services	155,522.83	0.00	155,522.83	10,284.95		165,807.78
Other Costs							
----	Food Services					34,184.34	34,184.34
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					641,163.63	641,163.63
----	Other Outgo					2,929,013.19	2,929,013.19
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		493,684.52	493,684.52	433,691.90		927,376.42
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(211,645.59)		(211,645.59)
Total General Fund and Charter Schools Funds Expenditures		80,279,710.01	32,403,450.90	112,683,160.91	7,641,299.02	3,604,361.16	123,928,821.09

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
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	0.00	0.00
1110	Regular Education, K-12	55,358,586.06	922,868.64	565.22	857.93	742,276.29	0.00	671,233.22	0.00	24,958.05	0.00	0.00	57,720,445.41
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	930,125.98	0.00	0.00	327,551.94	103,155.52	0.00	0.00	0.00	75,477.09	0.00	0.00	1,436,310.53
3300	Independent Study Centers	1,453,226.26	42,354.40	6,531.88	168,343.33	218,177.78	0.00	0.00	0.00	79,892.56	0.00	0.00	1,968,526.21
3400	Opportunity Schools	210,944.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,944.79
3550	Community Day Schools	248,748.62	0.00	0.00	3,397.33	0.00	0.00	0.00	0.00	89.78	0.00	0.00	252,235.73
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	581,429.43	312,114.61	53,458.07	0.00	762,333.15	0.00	0.00	0.00	5,671.36	0.00	0.00	1,715,946.62
5000-5999	Special Education	8,587,354.40	680,236.69	834.22	0.00	712,965.83	1,754,153.26	0.00	0.00	0.00	0.00	0.00	11,735,544.40
6000	ROC/P	3,071,659.37	618,566.20	4,483.98	295,877.16	586,284.57	258,616.68	0.00	0.00	212,462.66	0.00	0.00	5,047,950.62
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	37,222.87	0.00	0.00	0.00	37,222.87
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	155,522.83	0.00	0.00	0.00	0.00	0.00	0.00	155,522.83
Total Direct Charged Costs		70,442,074.91	2,576,140.54	65,873.37	796,027.69	3,280,715.97	2,012,769.94	671,233.22	37,222.87	0.00	397,651.50	0.00	80,279,710.01
* Functions 7100-7199 for goals 8100 and 8500													

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	16,191,915.35	9,802,850.62	1,212,679.14		27,207,445.11
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	234,253.88	194,619.82		0.00	428,873.70
3300	Independent Study Centers	353,771.16	134,736.79		0.00	488,507.95
3400	Opportunity Schools	47,806.92	44,912.27		0.00	92,719.19
3550	Community Day Schools	57,368.29	29,941.51		0.00	87,309.80
3700	Specialized Secondary Programs	0.00	0.00		0.00	0.00
3800	Vocational Education	0.00	0.00		0.00	0.00
4110	Regular Education, Adult	0.00	0.00		0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00		0.00	0.00
4620	Adult Correctional Education	0.00	0.00		0.00	0.00
4630	Adult Vocational Education	0.00	0.00		0.00	0.00
4760	Bilingual	0.00	0.00		0.00	0.00
4850	Migrant Education	0.00	0.00		0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,501,137.11	928,186.84	137,969.48		2,567,293.43
6000	ROC/P	650,174.04	239,532.09	0.00		889,706.13
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	147,911.07	0.00		147,911.07
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)		493,684.52			493,684.52
Total Allocated Support Costs		19,036,426.75	12,016,375.53	1,350,648.62		32,403,450.90

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)	875,805.63
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	52,550.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,615,912.02
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,308,676.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,852,944.60
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	80,279,710.01
2	Total Allocated Costs (from Form PCR, Column 2, Total)	32,403,450.90
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	112,683,160.91
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,844,061.76
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,220,281.74
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,064,343.50
D. Total Direct Charged and Allocated Costs (B3 + C5)		118,747,504.41
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.61%

Unaudited Actuals
2013-14
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)	34,184.34				34,184.34
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			641,163.63		641,163.63
Other Outgo (Objects 1000-7999)				2,929,013.19	2,929,013.19
Total Other Costs	34,184.34	0.00	641,163.63	2,929,013.19	3,604,361.16

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										1,225
1000-1999	Certificated Salaries	426,795.55	0.00	0.00	0.00	0.00	1,138,493.89	3,219,225.23		4,784,514.67
2000-2999	Classified Salaries	257,850.01	0.00	0.00	0.00	0.00	1,737,563.62	691,741.18		2,687,154.81
3000-3999	Employee Benefits	233,691.65	0.00	0.00	0.00	0.00	977,336.87	1,107,199.65		2,318,228.17
4000-4999	Books and Supplies	16,527.23	0.00	0.00	0.00	0.00	398,514.39	5,091.83		420,133.45
5000-5999	Services and Other Operating Expenditures	395,550.03	0.00	0.00	0.00	0.00	993,787.32	45,291.72		1,434,629.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	90,884.23	0.00		90,884.23
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	1,330,414.47	0.00	0.00	0.00	0.00	5,336,580.32	5,068,549.61	0.00	11,735,544.40
7310	Transfers of Indirect Costs	309,644.58	0.00	0.00	0.00	0.00	0.00	0.00		309,644.58
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	2,567,293.38	0.00	0.00	0.00	0.00	0.00	0.00		2,567,293.38
	Total Indirect Costs and PCR Allocations	2,876,937.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,876,937.96
	TOTAL COSTS	4,207,352.43	0.00	0.00	0.00	0.00	5,336,580.32	5,068,549.61	0.00	14,612,482.36
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
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	823,822.96	691,741.18		1,515,564.14
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	240,383.51	225,787.19		466,170.70
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	0.00	0.00	0.00	0.00	0.00	1,064,206.47	917,528.37	0.00	1,981,734.84
7310	Transfers of Indirect Costs	69,162.55	0.00	0.00	0.00	0.00	0.00	0.00		69,162.55
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	69,162.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,162.55
	TOTAL BEFORE OBJECT 8980	69,162.55	0.00	0.00	0.00	0.00	1,064,206.47	917,528.37	0.00	2,050,897.39
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									99,515.39
	TOTAL COSTS									1,951,382.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	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, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	426,795.55	0.00	0.00	0.00	0.00	1,138,493.89	3,219,225.23		4,784,514.67
2000-2999	Classified Salaries	257,850.01	0.00	0.00	0.00	0.00	913,740.66	0.00		1,171,590.67
3000-3999	Employee Benefits	233,691.65	0.00	0.00	0.00	0.00	736,953.36	881,412.46		1,852,057.47
4000-4999	Books and Supplies	16,527.23	0.00	0.00	0.00	0.00	398,514.39	5,091.83		420,133.45
5000-5999	Services and Other Operating Expenditures	395,550.03	0.00	0.00	0.00	0.00	993,787.32	45,291.72		1,434,629.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	90,884.23	0.00		90,884.23
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	1,330,414.47	0.00	0.00	0.00	0.00	4,272,373.85	4,151,021.24	0.00	9,753,809.56
7310	Transfers of Indirect Costs	240,482.03	0.00	0.00	0.00	0.00	0.00	0.00		240,482.03
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	2,567,293.38								2,567,293.38
	Total Indirect Costs and PCR Allocations	2,807,775.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,807,775.41
	TOTAL BEFORE OBJECT 8980	4,138,189.88	0.00	0.00	0.00	0.00	4,272,373.85	4,151,021.24	0.00	12,561,584.97
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									99,515.39
	TOTAL COSTS									12,661,100.36
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	826,678.08	0.00		826,678.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	416,330.59	0.00		416,330.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	375,699.06	0.00		375,699.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	44,561.30	0.00		44,561.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	90,884.23	0.00		90,884.23
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	1,754,153.26	0.00	0.00	1,754,153.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	1,754,153.26	0.00	0.00	1,754,153.26
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									99,515.39
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,742,441.56
	TOTAL COSTS									6,596,110.21

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

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	12,228,364.65	6,742,668.40
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	12,228,364.65	6,742,668.40
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	1,175.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	1,175.00	

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 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Monterey County (AS)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (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).

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

SELPA: Monterey County (AS)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
1. Total special education expenditures	14,612,482.36		
2. Less: Expenditures paid from federal sources	1,951,382.00		
3. Expenditures paid from state and local sources	12,661,100.36	12,228,364.65	
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	12,661,100.36	12,228,364.65	432,735.71
4. Special education unduplicated pupil count	1,225	1,175	
5. Per capita state and local expenditures (A3/A4)	10,335.59	10,407.12	(71.53)

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

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

SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	<u>6,596,110.21</u>	<u>6,742,668.40</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>6,596,110.21</u>	<u>6,742,668.40</u>	<u>(146,558.19)</u>
b. Per capita local expenditures (B1a/A4)	<u>5,384.58</u>	<u>5,738.44</u>	<u>(353.86)</u>

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

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

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

Graciela Hidalgo
Contact Name

(831) 796-7016
Telephone Number

Interim Manager of Fiscal Services
Title

graciela.hidalgo@salinasuhdsd.org
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	571,531.00	0.00	0.00	0.00	0.00	1,147,505.00	3,402,849.00		5,121,885.00
2000-2999	Classified Salaries	270,498.00	0.00	0.00	0.00	0.00	1,827,939.00	711,124.00		2,809,561.00
3000-3999	Employee Benefits	319,749.00	0.00	0.00	0.00	0.00	1,122,389.00	1,311,391.00		2,753,529.00
4000-4999	Books and Supplies	11,153.00	0.00	0.00	0.00	0.00	379,124.00	12,185.00		402,462.00
5000-5999	Services and Other Operating Expenditures	231,986.00	0.00	0.00	0.00	0.00	784,745.00	42,312.00		1,059,043.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	22,000.00	0.00		22,000.00
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	1,404,917.00	0.00	0.00	0.00	0.00	5,283,702.00	5,479,861.00	0.00	12,168,480.00
7310	Transfers of Indirect Costs	533,133.00	0.00	0.00	0.00	0.00	0.00	0.00		533,133.00
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	533,133.00	0.00	0.00	0.00	0.00	0.00	0.00		533,133.00
	TOTAL COSTS	1,938,050.00	0.00	0.00	0.00	0.00	5,283,702.00	5,479,861.00	0.00	12,701,613.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	571,531.00	0.00	0.00	0.00	0.00	1,147,505.00	3,402,849.00		5,121,885.00
2000-2999	Classified Salaries	270,498.00	0.00	0.00	0.00	0.00	931,807.00	0.00		1,202,305.00
3000-3999	Employee Benefits	319,749.00	0.00	0.00	0.00	0.00	863,017.00	1,080,461.00		2,243,227.00
4000-4999	Books and Supplies	11,153.00	0.00	0.00	0.00	0.00	379,124.00	12,185.00		402,462.00
5000-5999	Services and Other Operating Expenditures	231,986.00	0.00	0.00	0.00	0.00	784,745.00	42,312.00		1,059,043.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	22,000.00	0.00		22,000.00
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	1,404,917.00	0.00	0.00	0.00	0.00	4,128,198.00	4,517,807.00	0.00	10,050,922.00
7310	Transfers of Indirect Costs	415,897.00	0.00	0.00	0.00	0.00	0.00	0.00		415,897.00
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	415,897.00	0.00	0.00	0.00	0.00	0.00	0.00		415,897.00
	TOTAL BEFORE OBJECT 8980	1,820,814.00	0.00	0.00	0.00	0.00	4,128,198.00	4,517,807.00	0.00	10,466,819.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									274,183.00
										10,741,002.00

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Budget vs. 2013-14 Actual Comparison
2014-15 Budget by LEA (LB-B)

Salinas Union High
Monterey County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	791,206.00	0.00		791,206.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	470,530.00	0.00		470,530.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	359,824.00	0.00		359,824.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	59,277.00	0.00		59,277.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	22,000.00	0.00		22,000.00
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	1,702,837.00	0.00	0.00	1,702,837.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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 OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	1,702,837.00	0.00	0.00	1,702,837.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									274,183.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									6,140,059.00
	TOTAL COSTS									8,117,079.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,225
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	426,795.55	0.00	0.00	0.00	0.00	1,138,493.89	3,219,225.23		4,784,514.67
2000-2999	Classified Salaries	257,850.01	0.00	0.00	0.00	0.00	1,737,563.62	691,741.18		2,687,154.81
3000-3999	Employee Benefits	233,691.65	0.00	0.00	0.00	0.00	977,336.87	1,107,199.65		2,318,228.17
4000-4999	Books and Supplies	16,527.23	0.00	0.00	0.00	0.00	398,514.39	5,091.83		420,133.45
5000-5999	Services and Other Operating Expenditures	395,550.03	0.00	0.00	0.00	0.00	993,787.32	45,291.72		1,434,629.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	90,884.23	0.00		90,884.23
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	1,330,414.47	0.00	0.00	0.00	0.00	5,336,580.32	5,068,549.61	0.00	11,735,544.40
7310	Transfers of Indirect Costs	309,644.58	0.00	0.00	0.00	0.00	0.00	0.00		309,644.58
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	309,644.58	0.00	0.00	0.00	0.00	0.00	0.00		309,644.58
	TOTAL COSTS	1,640,059.05	0.00	0.00	0.00	0.00	5,336,580.32	5,068,549.61	0.00	12,045,188.98
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	823,822.96	691,741.18		1,515,564.14
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	240,383.51	225,787.19		466,170.70
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	0.00	0.00	0.00	0.00	0.00	1,064,206.47	917,528.37	0.00	1,981,734.84
7310	Transfers of Indirect Costs	69,162.55	0.00	0.00	0.00	0.00	0.00	0.00		69,162.55
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	69,162.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,162.55
	TOTAL BEFORE OBJECT 8980	69,162.55	0.00	0.00	0.00	0.00	1,064,206.47	917,528.37	0.00	2,050,897.39
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									99,515.39
										1,951,382.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	426,795.55	0.00	0.00	0.00	0.00	1,138,493.89	3,219,225.23		4,784,514.67
2000-2999	Classified Salaries	257,850.01	0.00	0.00	0.00	0.00	913,740.66	0.00		1,171,590.67
3000-3999	Employee Benefits	233,691.65	0.00	0.00	0.00	0.00	736,953.36	881,412.46		1,852,057.47
4000-4999	Books and Supplies	16,527.23	0.00	0.00	0.00	0.00	398,514.39	5,091.83		420,133.45
5000-5999	Services and Other Operating Expenditures	395,550.03	0.00	0.00	0.00	0.00	983,787.32	45,291.72		1,434,629.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	90,884.23	0.00		90,884.23
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	1,330,414.47	0.00	0.00	0.00	0.00	4,272,373.85	4,151,021.24	0.00	9,753,809.56
7310	Transfers of Indirect Costs	240,482.03	0.00	0.00	0.00	0.00	0.00	0.00		240,482.03
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)									
	Total Indirect Costs	240,482.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,482.03
	TOTAL BEFORE OBJECT 8980	1,570,896.50	0.00	0.00	0.00	0.00	4,272,373.85	4,151,021.24	0.00	9,994,291.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									99,515.39
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	826,678.08	0.00		826,678.08
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	416,330.59	0.00		416,330.59
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	375,699.06	0.00		375,699.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	44,561.30	0.00		44,561.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	90,884.23	0.00		90,884.23
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	1,754,153.26	0.00	0.00	1,754,153.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	1,754,153.26	0.00	0.00	1,754,153.26
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									99,515.39
										4,742,441.56
										6,596,110.21

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

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 2014-15 Budget by LEA (LB-B) and the 2013-14 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Monterey County (AS)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

_____ (c)

Available for MOE reduction.

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

0.00 (d)

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

If (b) is less than (a).

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

_____ (e)

Available to set aside for EIS

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

0.00 (f)



SELPA: Monterey County (AS)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
1. Total special education expenditures	12,701,613.00		
2. Less: Expenditures paid from federal sources	1,960,611.00		
3. Expenditures paid from state and local sources	10,741,002.00	10,093,806.98	
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	10,741,002.00	10,093,806.98	647,195.02
4. Special education unduplicated pupil count	1,225	1,225	
5. Per capita state and local expenditures (A3/A4)	8,768.16	8,239.84	528.32

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

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

SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	8,117,079.00	6,596,110.21	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,117,079.00	6,596,110.21	1,520,968.79
b. Per capita local expenditures (B1a/A4)	6,626.19	5,384.58	1,241.61

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

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

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

Graciela Hidalgo
Contact Name

(831) 796-7016
Telephone Number

Interim Manager of Fiscal Services
Title

graciela.hidalgo@salinasuhd.org
E-mail Address

SACS2014ALL Financial Reporting Software - 2014.2.0
9/4/2014 11:13:44 AM

27-66159-0000000

Unaudited Actuals
2013-14 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

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

FUND	RESOURCE	OBJECT	VALUE
35	7710	8545	-265,305.00

Explanation: Refund of monies to the Department of General Services - Office of Public School Construction for the reduction in the construction and equipment apportionments for the following construction project:
EAHS - Application No.-55/66159-00-001

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

FUND	RESOURCE	VALUE
35	7710	-264,484.41

Explanation: Refund of monies to the Department of General Services - Office of Public School Construction for the reduction in the construction and equipment apportionments for the following construction project:
EAHS - Application No.-55/66159-00-001

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
9/4/2014 11:14:00 AM

27-66159-0000000

Unaudited Actuals
2014-15 Budget
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.