North Monterey County Unified School District



2014-2015 Unaudited Actuals

G = General Ledger Data; S = Supplemental Data

		Data Supp	
Form	Description	2014-15 Unaudited Actuals	2015-16 Budget
CA	Unaudited Actuals Certification	S	
01	General Fund/County School Service Fund	GS	GS
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	
51	Bond Interest and Redemption Fund	G	G
56	Debt Service Fund	G	G
67	Self-Insurance Fund	G	G
Α .	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SIAA	Summary of Interfund Activities - Actuals	G	
SEMA	Special Education Maintenance of Effort	G	
SEMB	Special Education Maintenance of Effort Comparison	G	G
	Technical Review Checks		

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. T with Education Code Section 41010 and is hereby approve the school district pursuant to Education Code Section 42 Signed Clerk/Secretary of the Soverning Board (Original signature required)	ed and filed by the governing board of
To the Superintendent of Public Instruction:	
2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. T by the County Superintendent of Schools pursuant to Edu	
Signed_*	Date:
County Superintendent/Designee (Original signature required)	
For additional information on the unaudited actual reports	, please contact:
For County Office of Education:	For School District:
Colleen Stanley	Danica Salazar
Name	Name
Executive Director of Finance	Director of Fiscal Services
Title 924 755 0209	Title (931)633 3343 v1207
831-755-0308 Telephone	(831)633-3343 x1207 Telephone
cstanley@monterey.k12.ca.us	dsalazar@nmcusd.org
E-mail Address	E-mail Address

North Monterey County Unified Monterey County

Unaudited Actuals FINANCIAL REPORTS 2014-15 Unaudited Actuals Summary of Unaudited Actual Data Submission

27 73825 0000000 Form CA

Printed: 9/14/2015 6:09 PM

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	56.82%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
1	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your appropriations limit. The Department of	
1	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$25,380,559.48
	Appropriations Subject to Limit	\$25,380,559,48
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7908 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.59%
	Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	3.5070
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages:	
	MCE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

		T	2014	l-15 Unaudited Actu	als		2015-16 Budget	•	
Description R	esource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									1
1) LCFF Sources	80	010-8099	34,817,590.60	0.00	34,817,590.60	40,117,794.00	0.00	40,117,794.00	15.2%
2) Federal Revenue	81	100-8299	6,438.00	3,966,728.38	3,973,168.38	6,131.00	3,126,690.00	3,132,821.00	-21.2%
3) Other State Revenue	. 83	300-8599	1,090,615.24	903,376.18	1,993,993.42	3,274,976.00	853,539.00	4,128,515.00	107.0%
4) Other Local Revenue	. 86	600-8799	1,118,261.00	1,997,175.85	3,115,438.85	356,092.00	1,715,011.00	2,071,103.00	-33.5%
5) TOTAL, REVENUES			37,032,904.84	6,887,282.41	43,900,187.25	43,754,993.00	5,695,240.00	49,450,233.00	12.6%
B. EXPENDITURES									
Certificated Salaries	10	000-1999	15,177,812.43	3,367,396.08	18,545,208.51	18,695,602.00	2,944,019.00	21,639,621.00	18.7%
2) Classified Salaries		000-2999	4,844,719.11	2,305,126.23	7,149,845.34	5,985,357.00	2,570,859.00	8,556,216.00	19.7%
3) Employee Benefits		000-3999	6,012,102.37	1,605,047.81	7,617,150.18	7,331,979.00	1,675,580.00	9,007,559.00	18.3%
4) Books and Supplies		000-4999	1,821,253.04	871,866.68	2,693,119.72	3,248,935.00	1,172,837.00	4,421,772.00	64.2%
5) Services and Other Operating Expenditures		000-5999	2,351,052.91	1,315,694.12	3,666,747.03	2,389,360.00	1,457,793.00	3,847,153.00	4.9%
6) Capital Outlay		000-6999	125,278.22	128,626,47	253,904.69	570,000,00	288,089.00	858,089.00	238.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7	100-7299 400-7499	139,893.00	1,586,229.30	1,736,122.30	124,487.00	1,749,680.00	1,874,147.00	8.0%
8) Other Outgo - Transfers of Indirect Costs	7:	300-7399	(481,021.84)	254,777.39	(208,244.45)	(319,171.00)	148,207.00	(170,964.00)	-17.1%
9) TOTAL, EXPENDITURES			30,011,089.24	11,444,764.08	41,455,853.32	38,026,529.00	12,007,064.00	50,033,593.00	20.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7.021,815.60	(4,577,481.87)	2,444,333.93	5,728,484.00	(6,311,824.00)	(583,380.00)	-123.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In	89	900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	76	600-7629	247,676.00	0.00	247,676.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources	8	930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		630-7699	ó.00	0.00	0.00	0.00	0.00	0.00	
3) Contributions		980-8999	(5,074,507.03)	5,074,507.03	0.00	(6,311,823.00)	6,311,823.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,322,183.03)	5,074,507.03	(247,876.00)		6,311,823,00	0.00	-100.0%

	2014	1-15 Unaudited Actu	als		2015-16 Budget		
ect es	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
	1,699,632,57	497,025.38	2,196,657,93	(583,359,00)	(1.00)	(583,360,00)	-126.6%
11	3,703,897.39	995,405.08	4,699,302.45	5,403,529.98	1,352,663.39	6,756,193.35	43.89
3	0.00	0.00	0.00	0.00	0.00	0.00	0.09
-	3,703,897,39	995,405.08	4,699,302.45	5,403,529.96	1,352,663.39	6,756,193.35	43.89
5	0.00	(139,767.03)	(139,767.03)	0.00	0.00	0.00	-100.09
`	3,703,897.39	855,638.03	4,559,535.42	5,403,529,98	1.352.663.39	6,756,193.35	48.29
ı	5,403,529.96	1,352,663.39	6,756,193.35	4,820,170.96	1,352,662,39	6,172,833.35	-8.69
ł	5,403,528.80	1,332,003.35	0,730,183.33	4,020,170.00	1,002,002.00	0,112,000.00	3.5
11	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.09
12	0.00	0.00	0.00	0.00	0.00	0.00	0.09
13	3,450.00	0.00	3,450.00	0.00	0.00	0.00	-100.09
19	0.00	0.00	0.00	0.00	0.00	0.00	0.0
\$0	0.00	1,352,663.39	1,352,663.39	0.00	1,352,682.39	1,352,682.39	0.0
50	0.00	0.00	0.00	0.00	0.00	0.00	0.0
30	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	0.00	0.00	0.00	0.50	0.00	0.00	
30	4,143,079.96	0.00	4,143,079.98	3,313,170.98	0.00	3,313,170.98	-20.0
30	48,695.00		48,695.00				4
	250,000.00		250,000.00				4
	4,500.00		4,500.00				-
	125,966.76		125,966.76				-{
	651,721.00	· · · · · · · · · · · · · · · · · · ·	651,721.00			 	4
	534,614.00		534,614.00				-
	270,032.00		270,032.00	<u> </u>		 	1
	<u>583,359.00</u>		583,359.00		 	+ , -	1
	784,809.00		784,809.00			+	1
	723,861.67		723,861.67				1
	165,521.53		165,521.53	202 200 00		262 266 00	i
	···						1
	-	•	 				1
	30 30 30	30	30 30	80 80	362,366.00 30 233,974.00	362,366.00 30 233,974.00	362,366.00 362,366.00 30 233,974.00 233,974.00

			201	4-15 Unaudited Actu	als		2015-16 Budget		
escription 1	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Save for incr 1718 contrib fm base gram	0000	9780				936,411.00		936,411.00	
SpEd ED Prg HS 1516 & MS 1617	0000	9780				651,721.00		651,721.00	
Save for incr 1819 contrib fm base gram	0000	9780				144,316.43		144,316.43	
1415 POs HS Vans & Oth Supplies	1100	9780				165,521.53		165,521.53	
1516 Lattery Athletic Contingency	1100	9780				33,147.00		33,147.00	
Teacher Sals	1400	9780				905.00		905.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,252,000.00	0.00	1,252,000.00	1,502,000.00		1,502,000.00	20.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

		2014	1-15 Unaudited Actua	uls		2015-16 Budget				
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F		
G. ASSETS										
1) Cash a) in County Treasury	9110	8,686,677.24	1,208,271.24	9,874,948.48						
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00						
b) in Banks	9120	0.00	0.00	0.00		•				
c) in Revolving Fund	9130	5,000.00	0.00	5,000.00	ı					
d) with Fiscal Agent	9135	0.00	0.00	0.00	ı					
e) collections awaiting deposit	9140	0.00	0.00	0.00	ı					
2) Investments	9150	0.00	0.00	0.00	ı					
3) Accounts Receivable	9200	403,572.97	1,642,384.87	2,045,957.84	ı					
4) Due from Grantor Government	9290	0.00	0.00	0.00	1					
5) Due from Other Funds	9310	184,098.21	23,293.97	207,392.18	1					
6) Stores	9320	0.00	0.00	0.00	!					
7) Prepaid Expenditures	9330	3,450.00	0.00	3,450.00						
8) Other Current Assets	9340	0.00	0.00	0.00						
9) TOTAL, ASSETS		9,262,798.42	2,873,950.08	12,136,748.50						
H. DEFERRED OUTFLOWS OF RESCURCES		-1	_							
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00						
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00						
I. LIABILITIES			Ĭ.	1						
1) Accounts Payable	9500	3,859,262.70	443,997.04	4,303,259.74		•				
2) Due to Grantor Governments	9590	0.00	0.00	0.00						
3) Due to Other Funds	9810	5.78	119.56	125.32						
4) Current Loans	9840	0.00	0.00	0.00	1					
5) Uneamed Revenue	8850	0.00	1,077,170.09	1,077,170.09	1					
6) TOTAL, LIABILITIES		3,859,268,46	1,521,286,69	5,380,555.15						
J. DEFERRED INFLOWS OF RESOURCES	_		·	1						
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				<u> </u>						
Ending Fund Balance, June 30		1		1	1					

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			2014	-15 Unaudited Actua	ds		2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
(must scree with line F2) (G9 + H2) . (I6 + J2)			5,403,529,98	1.352.663.39	6.756.193.35		•	·		

			201	4-15 Unaudited Actua	als		2015-16 Budget		
Description I	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CFF SOURCES									
Principal Apportionment								·	
State Aid - Current Year		8011	14,617,418.00	0.00	14,617,418.00	22,821,109.00	0.00	22,821,109.00	56.1
Education Protection Account State Ald - Current	Year	8012	6,122,055.00	0.00	6,122,055.00	5,277,001.00	0.00	5,277,001.00	-13.8
State Aid - Prior Years		8019	(17,987.00)	0.00	(17,987.00)	0.00	0.00	0.00	-100.0
Tax Relief Subventions Homeowners' Exemptions		8021	73,070.80	0.00	73,070.80	71,030.00	0.00	71,030.00	-2.8
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes		3323	5				1.1		
Secured Roll Taxes		8041	12,375,523.10	0.00	12,375,523.10	11,174,728.00	0.00	11,174,728.00	-9.7
Unsecured Roil Taxes		8042	489,482.79	0.00	489,482.79	475,792.00	0.00	475,792.00	-2.0
Prior Years' Taxes		8043	63,481.49	0.00	63,481.49	156,253.00	0.00	158,253.00	148.
Supplemental Taxes		8044	232,722.34	0.00	232,722.34	111,267.00	0.00	111,267.00	-52.
Education Revenue Augmentation Fund (ERAF)		8045	220,915.95	0.00	220,915.95	(343,010.00)	0.00	(343,010.00	-255.
Community Redevelopment Funds (SB 617/699/1992)		8047	1,030,923.40	0.00	1,030,923.40	923,421.00	0.00	923,421.00	-10.
Penalties and Interest from Delinquent Taxes		8048	(13,769.56)	0.00	(13,769.56)	(49,797.00)	0.00	(49,797.00	261.
Miscellaneous Funds (EC 41604) Royaltles and Bonuses		8081	0.00	0.00	. 0.00	0.00	0.00	0.00	0.
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0
Subtotal, LCFF Sources			35,193,816.31	0.00	35,193,816.31	40,617,794.00	0.00	40,617,794.00	15
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(450,000.00)		(450,000.00	(500,000.00)		(500,000.00) 11
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers to Charter Schools in Lieu of Property	Taxes	8098	73,774.29	0.00	73,774.29	0.00	0.00	0.00	-100
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	

	*****		2014	l-15 Unaudited Actu	als		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			34,817,590.60	0.00	34,817,590.60	40,117,794.00	0.00	40,117,794.00	15.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	639,519.00	639,519.00	0.00	639,519,00	639,519.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		987,371.28	987,371.28		1,009,028.00	1,009,028.00	2.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		274,543.14	274,543.14		209,149.00	209,149.00	-23.8%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

			2014	-15 Unaudited Actua	als		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		217,543.63	217,543.63		184,693.00	184,693.00	-15.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026- 3199, 4036-4126, 5510	8290		1,800,406.94	1,800,408.94		1,041,474.00	1,041,474.00	-42.2%
Vocational and Applied Technology Education	3500-3699	8290	terre de la companya	42,827.00	42,827.00		42,827.00	42,827.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,438.00	4,517.39	10,955.39	8,131.00	0.00	6,131.00	-44.0%
TOTAL, FEDERAL REVENUE			6,438.00	3,986,728.38	3,973,166.38	6,131.00	3,126,680.00	3,132,821.00	-21.29
OTHER STATE REVENUE									
Other State Apportionments							i		
ROC/P Entitlement Prior Years	6380	8319		0.00	0.00		0.00	0.00	0.09
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.09
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0,00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	427,483.00	0.00	427,483.00	150,000.00	0.00	150,000.00	-64.99
Lottery - Unrestricted and Instructional Material	s	8560	604,209.58	160,338.03	764,547.61	554,993.00	147,420.00	702,413.00	-8.19
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemplions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09
School Based Coordination Program	7250	8590	2 (12)	0.00	0.00		0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		553,269.88	553,269.88		518,288.00	518,288.00	-6.39
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.09
Drug/Alcoho!/Tobacco Funds	6650, 6690	8590		3,439.29	3,439.29		1,500.00	1,500.00	-56.49

California Dept of Education SACS Financial Reporting Software - 2015.2.0 File: fund-a (Rev 08/24/2015)

			2014	-15 Unaudited Actua	ds		2015-16 Budget				
Description	Resource Codes	Object Resource Codes Codes				Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
California Clean Energy Jobs Act	6230	8590		188,331.00	188,331.00		188,331.00	186,331.00	0.0%		
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%		
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%		
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%		
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%		
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%		
Common Core State Standards implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%		
All Other State Revenue	All Other	8590	58,922.66	0.00	58,922.66	2,569,983.00	0.00	2,569,983.00	4261.6%		
TOTAL, OTHER STATE REVENUE			1,090,615,24	903,378,18	1,993,993.42	3,274,976.00	853,539.00	4,128,515.00	107.0%		

			2014	4-15 Unaudited Actua	ds		2015-16 Budget		
<u>Description</u> Rescu	rce Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									į
Other Restricted Levies Secured Roli		8815	0.00	.000	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8816	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8825	635,797.74	0.00	635,797.74	168,000.00	0.00	168,000.00	-73.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8829	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8839	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	35,819.65	0.00	35,819.65	31,357.00	0.00	31,357.00	-12.5%
Interest		8660	44,897.15	(538.94)	44,360.21	27,600.00	0.00	27,600.00	-37.8%
Net increase (Decrease) in the Fair Value of investments		8682	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8871	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8875	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,950.00	0.00	3,950.00	2,000.00	0.00	2,000.00	-49.4%
Other Local Revenue Plus: Misc Funds Non-LCFF									

California Dept of Education SACS Financial Reporting Software - 2015.2.0 File: fund-a (Rev 06/24/2015)

			2014	-15 Unaudited Actua	als		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8899	397,796.48	144,490.16	542,286.62	127,135.00	0.00	127,135.00	-76.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792	14	1,853,222.63	1,853,222.63		1,715,011.00	1,715,011.00	-7.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,118,261.00	1,997,175.85	3,115,438.85	358,092.00	1,715,011.00	2,071,103.00	-33.5%
TOTAL, REVENUES			37,032,904.84	6,887,282.41	43,900,187.25	43,754,993.00	5,695,240.00	49,450,233.00	12.6%

	<u> </u>	2014	l-15 Unaudited Actu	ais		2015-16 Budget		
Description Resource Cod	Object les Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES						Ì		
							47.000.004.00	40.00
Certificated Teachers' Salaries	1100	12,290,827.29	2,597,373.59	14,888,200.88	15,356,511.00	2,338,343.00	17,692,854.00	18.8%
Certificated Pupil Support Salaries	1200	940,945.72	249,349.93	1,190,295.65	1,038,108.00	299,748.00	1,337,856.00	12.4%
Certificated Supervisors' and Administrators' Salaries	1300	1,815,850.48	520,672.58	2,336,523.04	2,125,040.00	302,428.00	2,427,488.00	3.9%
Other Certificated Salaries	1900	130,188.94	0.00	130,188.94	175,943.00	5,500.00	181,443.00	39.4%
TOTAL, CERTIFICATED SALARIES		15,177,812.43	3,387,398.08	18,545,208.51	18,695,602,00	2,944,019.00	21,639,621.00	16.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	330,716.63	1,382,542.88	1,713,259.51	212,337.00	1,500,598.00	1,712,935.00	0.0%
Classified Support Salaries	2200	2,339,658.64	505,682.23	2,845,340.87	2,645,590.00	502,551.00	3,148,141.00	10.6%
Classified Supervisors' and Administrators' Salaries	2300	471,245.20	107,338.37	578,581.57	478,370.00	104,437.00	582,807.00	0.7%
Clerical, Technical and Office Salaries	2400	1,468,083.39	157,133,48	1,625,216.87	2,411,772.00	219,130.00	2,630,902.00	61.9%
Other Classified Salaries	2900	235,016.25	152,431.27	387,446.52	237,288.00	244,143.00	481,431.00	24.3%
TOTAL, CLASSIFIED SALARIES		4,844,719.11	2,305,126.23	7,149,845.34	5,985,357.00	2,570,859.00	8,558,216.00	19.7%
EMPLOYEE BENEFITS								1
STRS	3101-3102	1,344,399.54	291,095.95	1,635,495.49	1,673,895.00	298,301.00	1,970,198.00	
PERS	3201-3202	780,818.84	370,938.54	1,151,757.38	874,871.00	417,386.00	1,292,257.00	
OASDI/Medicare/Alternative	3301-3302	555,769.17	211,138.28	766,907.45	591,190.00	208,799.00	799,989.00	
Health and Welfare Benefits .	3401-3402	2,681,680.63	589,255.83	3,250,938.46	3,492,793.00	599,184.00	4,091,977.00	25.9%
Unemployment Insurance	3501-3502	18,545.07	3,200.08	21,745.15	10,545.00	2,663.00	13,208.00	-39.3%
Workers' Compensation	3801-3602	562,435.87	159,419.13	721,855.00	610,151.00	151,247.00	761,398.00	5.5%
OPEB, Allocated	3701-3702	68,453.25	0.00	68,453.25	78,534.00	0.00	78,534.00	14.79
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	. 0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		6,012,102.37	1,605,047.81	7,617,150.18	7,331,979.00	1,675,580.00	9,007,559,00	18.39
Books and supplies				ļ				
Approved Textbooks and Core Curricula Materials	4100	404,159.51	115,787.38	519,948.89	904,390.00	147,420.00	1,051,810.00	102.39
Books and Other Reference Materials	4200	42,067.00	100,304.75	142,371.75	52,961.00	37,669.00	90,830.00	-38.29
Materials and Supplies	4300	908,158.40	304,788.42			884,663.00	2,087,373.00	70.79

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		2014	1-15 Unaudited Actua	als		2015-16 Budget		
Description Re	Object escurce Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment	4400	488,868.13	350,986.13	819,854.26	1,088,874.00	122,885.00	1,211,759.00	47.89
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		1,821,253.04	871,866.68	2,693,119.72	3,248,935.00	1,172,837.00	4,421,772.00	64.29
SERVICES AND OTHER OPERATING EXPENDITU	RES			-				
Subagreements for Services	5100	3,100.00	434,387.91	437,487.91	0.00	348,524.00	348,524.00	-20.39
Travel and Conferences	5200	82,738.59	55,848.35	138,588.94	104,627.00	218,038.00	322,665.00	132.89
Dues and Memberships	5300	19,125.80	1,080.00	20,205.80	22,725.00	0.00	22,725.00	12.59
Insurance	5400 - 5450	255,767.92	0.00	255,767.92	288,429.00	0.00	296,429.00	15.93
Operations and Housekeeping Services	5500	761,620.93	0.00	761,620.93	760,100.00	0.00	760,100.00	-0.29
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	170,684.87	39,309.59	209,994.46	204,322.00	241,565.00	445,887.00	112.39
Transfers of Direct Costs	5710	(44,764.23)	44,764.23	0.00	(19,800.00)	19,800.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	(1,441.52)	4,620.85	3,179.33	9,350.00	3,757.00	13,107.00	312.39
Professional/Consulting Services and Operating Expenditures	5800	1,022,480.26	726,666.32	1,749,148.58	894,658.00	613,957.00	1,508,615.00	-13.89
Communications	5900	81,740.29	9,016.87	90,757.16	116,949.00	12,152.00	129,101.00	42.29
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,351,052.91	1,315,694.12	3,686,747.03	2,389,360.00	1,457,793.00	3,847,153.00	4.9

			2014	-15 Unaudited Actu	als		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
					2.22	0.00	0.00	0.00	0.0%
Land		6100	0.00	0.00	0.00				
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 392.3%
Buildings and Improvements of Buildings		6200	0.00	34,145.33	34,145.33	0.00	168,089.00	168,089.00	382.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	125,278.22	77,993.64	203,271.88	585,000.00	100,000.00	665,000.00	227.1%
Equipment Replacement		6500	0.00	16,487.50	16,487.50	5,000.00	20,000.00	25,000.00	51.6%
TOTAL, CAPITAL OUTLAY			125,278.22	128,626.47	253,904.69	570,000.00	288,089.00	858,089.00	238.0%
OTHER OUTGO (excluding Transfers of Indirec	t Costs)								
Tuition Tuition for instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,263.00	0.00	8,263.00	8,283.00	0.00	8,263.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	224.425.63	224,425.63	0.00	277,004.00	277,004.00	23.4%
Payments to County Offices		7142	117,112.00	1,371,803.67	1,488,915.67	102,204.00	1,472,676.00	1,574,880.00	1
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportion	rments								
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	
To County Offices	6500	7222		0.00	0.00		0.00	0.00	
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - 2015.2.0 File: fund-a (Rev 08/24/2015)

		201	4-15 Unaudited Actu	ala		2015-16 Budget		
Description Resource	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others	7299	14,518.00	0.00	14,518.00	14,000.00	0.00	14,000.00	-3.6%
Debt Service Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	ste)	139,893.00	1,586,229.30	1,738,122.30	124,487.00	1,749,680.00	1,874,147.00	8.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(254,777.39)	254,777.39	0.00	(148,207.00)	148,207.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(208,244.45)	0.00	(208,244.45)	(170,984.00)	0.00	. (170,984.00)	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	ets	(481,021.84)	254,777.39	(208,244.45)	(319,171.00)	148,207.00	(170,984.00)	-17.1%
TOTAL, EXPENDITURES		30,011,089,24	11,444,764.08	41,455,853.32	38,026,529.00	12,007,084.00	50,033,593.00	20.7%

			201	4-15 Unaudited Actu	als	2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NTERFUND TRANSFERS							ì		
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	. 0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	_0.0
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	247,676.00	0.00	247,676.00	0.00	0.00	0.00	-100.0
(b) TOTAL, INTERFUND TRANSFERS OUT			247,676.00	0.00	247,676.00	0.00	0.00	0.00	-100.0
OTHER SOURCESAUSES SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds			İ						
Proceeds from Sals/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Sources						1			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0,00	0.
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.

			2014	-15 Unaudited Actu	ais		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES				·				ļ	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			1						
Contributions from Unrestricted Revenues		8980	(5,074,507.03)	5,074,507.03	0.00	(6,311,823.00)	6,311,823.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,074,507.03)	5,074,507.03	0.00	(6,311,823.00)	6,311,823.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	3		(5,322,183.03)	5,074,507.03	(247,676.00)	(6,311,823.00)	6,311,823.00	0.00	-100.0%

			2014	-15 Unaudited Actu	als		2015-16 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
								40 447 704 00	45.00/
1) LCFF Sources		8010-8099	34,817,590.60	0.00	34,817,590.60	40,117,794.00	0.00	40,117,794.00	15.2%
2) Federal Revenue		8100-8299	6,438.00	3,986,728.38	3,973,168.38	6,131.00	3,126,690.00	3,132,821.00	-21.2%
3) Other State Revenue		8300-8599	1,090,615.24	903,378.18	1,993,993.42	3,274,976.00	853,539.00	4,128,515.00	107.0%
4) Other Local Revenue		8600-8799	1,118,261.00	1,997,175.85	3,115,438.85	356,092.00	1,715,011.00	2,071,103.00	-33.5%
5) TOTAL, REVENUES			37,032,904.84	6,867,282,41	43,900,187.25	43,754,993.00	5,695,240.00	49,450,233.00	12.8%
B. EXPENDITURES (Objects 1000-7999)			ŀ						
1) Instruction	1000-1999		17,595,561.57	6,344,135.45	23,939,697.02	22,825,089.00	6,478,425.00	29,303,514.00	22.4%
2) Instruction - Related Services	2000-2999		3,422,796.44	1,167,570.64	4,590,367.08	4,615,941.00	918,050.00	5,531,991.00	20.5%
3) Pupil Services	3000-3999		3,443,719.25	1,038,708,54	4,480,425.79	4,228,219.00	1,030,977.00	5,259,196.00	17.4%
4) Ancillary Services	4000-4999		261,807.76	1,200.00	263,007.76	277,419.00	0.00	277,419.00	5.5%
5) Community Services	5000-5999		8.00	0.00	8.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		159,352.68	0.00	159,352.68	52,135.00	0.00	52,135.00	-67.3%
7) General Administration	7000-7999		2,340,144.89	287,978.22	2,608,123.11	3,041,597.00	156,388.00	3,197,985.00	22.6%
8) Plant Services	8000-8999		2,647,805.65	1,030,943.93	3,678,749.58	2,861,662.00	1,675,584.00	4,537,226.00	23.3%
9) Other Outgo	9000-9999	Except 7600-7699	139,893.00	1,598,229.30	1,738,122.30	124,487.00	1,749,680.00	1,874,147.00	8.0%
10) TOTAL, EXPENDITURES			30,011,089.24	11,444,764.08	41,455,853.32	38,026,529.00	12,007,084.00	50,033,593.00	20.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	R								100 000
FINANCING SOURCES AND USES (A5	- B10)		7,021,815.60	(4,577,481.67)	2,444,333.93	5,728,484.00	(6,311,824.00)	(583,360.00)	-123.9%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	247,876.00	0.00	247,676.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses]
a) Sources		8930-8979	0.00	0.00		0.00	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	
3) Contributions		8980-8999	(5,074,507.03)	5,074,507.03	0.00	(6,311,823.00)	6,311,823.00	0.00	
4) TOTAL, OTHER FINANCING SOURCE	S/USES		(5,322,183.03)	5,074,507.03	(247,676.00)	(6,311,823.00)	6,311,823.00	0.00	-100.0%

			201	4-15 Unaudited Actu	als		2015-16 Budget		•
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,699,632,57	497,025,38	2,198,657.93	(583.359.00)	(1.00)	(583,360,00)	-126.6%
F. FUND BALANCE, RESERVES			1,088,032,31	481,020.00	2,100,007,00	(000,000,00)		1005,000,00	140.0.0
1) Beginning Fund Balance					İ				
a) As of July 1 - Unaudited		9791	3,703,897.39	995,405.08	4,699,302.45	5,403,529.98	1,352,663.39	6,756,193.35	43.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,703,897.39	995,405.06	4,699,302.45	5,403,529.96	1,352,683.39	6,756,193.35	43.8%
d) Other Restatements		9795	0.00	(139,767.03)	(139,767.03)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,703,897.39	855,638.03	4,559,535.42	5,403,529.98	1,352,663.39	6,756,193.35	48.2%
2) Ending Balance, June 30 (E + F1e)			5,403,529.98	1,352,663.39	6,756,193.35	4,820,170.96	1,352,662.39	_6,172,833.35	-8.6%
Components of Ending Fund Balance									
a) Nonspendable Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	3,450.00	0.00	3,450.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,352,663.39	1,352,663,39	0.00	1,352,662.39	1,352,662.39	0.09
c) Committed				0.00	0.00	0.00	0.00	0.00	0.09
Stabilization Arrangements		9760	0.00	0.00		0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00.	9.07
d) Assigned							0.00	0.040.470.00	-20.0%
Other Assignments (by Resource/Object)	***	9780	4,143,079.88	0.00	4,143,079.98 48,695.00	3,313,170.96	0.00	3,313,170.98	-20.07
FY 1415 ROP Carryover Rsc 0350	0000	9780	48,695.00		250.000.00				1
FY 1415 Spec Ed Contingency	0000	9780	250,000.00		4,500.00				
HS Ceramic Rm Furn (Contrax Vend)	0000	9780	4,500.00				a.		
CV Furn & Music Prgm Instr Rsc 0940	0000	9780	125,966.76		125,966.76				1 .
SpEd ED Prg HS 1516 & MS 1617	0000	9780	651,721.00		651,721.00				1
2Yr STRS Incr for 1516-1718 set aside	0000	9780	534,614.00		534,614.00	· · ·			1
2Yr PERS Incr for 1516-1718 set aside	0000	9780	270,032.00		270,032.00				1
Save for 1518 incr contrib fm base gram		9780	583,359.00		583,359.00				1
Save for 1617 incr contrib fm base gram		9780	784,809.00		784,809.00				in .
Save for 1718 incr conrtib fm base gram		9780	723,861.67		723,861.67				.
1415 POs HS Vans & Oth Supplies	1100	9780	165,521.53		165,521.53				1
2Yr STRS Incr for 1617-1718 set aside	0000	9780	I			362,366.00	1	362,366.00	j

Page 2

			201	4-15 Unaudited Actua	ıls		2015-16 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
2Yr PERS Incr for 1617-1718 set aside	0000	9780				233,974.00	age to the	233,974.00	
Save for Incr 1617 contrib fm base gran	0000	9780				784,809.00		784,809.00	
Save for Incr 1718 contrib fm base gran		9780				936,411.00	State Control	936,411.00	
SpEd ED Prg HS 1516 & MS 1617	0000	9780				651,721.00		651,721.00	
Save for incr 1819 contrib fm base gram	0000	9780				144,316.43		144,316.43	
1415 POs HS Vans & Oth Supplies	1100	9780				165,521.53		165,521.53	ng d
1516 Lottery Athletic Contingency	1100	9780				33,147.00		33,147.00	.".
Teacher Sals	1400	9780				905.00		905.00	
e) Unassigned/unappropriated							集。 違。		
Reserve for Economic Uncertainties		9789	1,252,000.00	0.00	1,252,000.00	1,502,000.00	0.00	1,502,000.00	20.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	. 0.00	0.00	0.0%

North Monterey County Unified Monterey County

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

27 73825 0000000 Form 01

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	650.04	650.04
6230	California Clean Energy Jobs Act	352,435.71	352,435.71
6300	Lottery: Instructional Materials	62,125.22	62,125.22
6512	Special Ed: Mental Health Services	2,709.37	2,709.37
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	656,900.67	656,899.67
9010	Other Restricted Local	277,842.38	277,842.38
Total, Restric	cted Balance	1,352,663.39	1,352,662.39

		i			.
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 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	66,212.07	0.00	-100.0%
5) TOTAL, REVENUES			66,212.07	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	239,283.50	84,623.00	-64.6%
2) Classified Salaries		2000-2999	31,297.73	0.00	-100.0%
3) Employee Benefits		3000-3999	47,422.69	18,086.00	-61.9%
4) Books and Supplies		4000-4999	18,227.76	10,000.00	-45.1%
5) Services and Other Operating Expenditures		5000-5999	5,056.40	6,200.00	22.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			341,288,08	118,909.00	-65.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(275,076.01)	(118,909.00)	-66.8%
D. OTHER FINANCING SOURCES/USES			(2.0,0.00)	(****)	
Interfund Transfers a) Transfers In		8900-8929	247,676.00	0.00	-100.0%
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			247,676.00	0.00	-100.0%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,400.01)	(118,909.00)	334.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			007.000.07	000 000 00	44.00/
a) As of July 1 - Unaudited		9791	235,632,37	208,232.36	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			235,632.37	208,232.36	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235,632.37	208,232.36	-11.6%
2) Ending Balance, June 30 (E + F1e)			208,232.36	89,323.35	-57.19
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.09
Revolving Cash					
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed			11.		
Stabilization Arrangements		9750	0.00	0.00	- 0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					•
Other Assignments		9780	208,232.36	89,323.36	<u>-57.19</u>
Completion of Adult Ed Programs	0000	9780	208,232.36		
Completion of Adult Ed Programs	0000	9780		89,323.36	
e) Unassigned/Unappropriated				900	
Reserve for Economic Uncertainties		9789	0.00	0.00	<u>20.09</u>
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
	TOO WITH STREET				
G. ASSETS 1) Cash					
a) in County Treasury		9110	205,981.54		
Fair Value Adjustment to Cash in County Treasur	ry .	9111	0.00		
b) in Banks		9120	0.00		
e) in Revolving Fund		9130	0.00	•	
d) with Fiscel Agent		9135	. 0.00		
e) cellections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,812.31		
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			208,773.85		
H. DEFERRED CUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED CUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	541.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			541.49		
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)			208,232.36		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL LCFF SOURCES			0.00	0.00	0.0
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE	·	•			
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0

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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		8631	0.00	0.00	0.0
Sale of Equipment/Supplies		9031	0.00		
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	670.46	0.00	-100.09
Net increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0
Fees and Contracts Adult Education Fees		8671	65,541.61	0.00	-100.0
Interagency Services	•	8677	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
Tuition		8710	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			66,212.07	0.00	-100.0
TOTAL, REVENUES			66,212,07	0.00	-100.09

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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	133,838.07	84,623.00	-36.89
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	105,445.43	0.00	-100.09
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			239,283.50	84,623.00	-64.6
CLASSIFIED SALARIES	•				
Classified Instructional Salaries		2100	0.00	0.00	0.0
Classified Support Salaries		2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	31,297.73	0.00	-100.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			31,297.73	0.00	-100.0
EMPLOYEE BENEFITS				•	
STRS		3101-3102	20,195.35	9,081.00	-65.0
PERS		3201-3202	5,446.65	0.00	-100.0
OASDI/Medicare/Alternative		3301-3302	5,687.61	6,474.00	13.8
Health and Welfare Benefits		3401-3402	8,358.10	0.00	-100.0
Unemployment Insurance		3501-3502	135.23	43.00	-68.2
Workers' Compensation		3801-3802	7,599.75	2,488.00	-67.3
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3801-3802	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			47,422.69	18,086.00	-61.9
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	1,119.59	0.00	-100.0
Materials and Supplies		4300	16,512.50	10,000.00	-39.4
Noncapitelized Equipment		4400	595.67	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES			18,227.76	10,000.00	-45.1

			004442	2015-16	Percent
Description	Resource Codes OI	blect Codes	2014-15 Unaudited Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	104.81	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	5600	3,282.26	1,900.00	-42.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83.60	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	362.42	3,300.00	810.5%
Communications		5900	1,223.31	1,000.00	-18.3%
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		5,056.40	6,200.00	22.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs	B)			-	
Tuition					
Tuttion, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	et Costs)		0.00	0.00	0.0%

Unaudited Actuals Adult Education Fund Expenditures by Object

North Monterey County Unified Monterey County

27 73825 0000000 Form 11

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	. Resource Coucs	Object Occus	CARACHES ASSESSED	suaget .	211010100
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
				•	-
TOTAL EXPENDITURES			341,288.08	118,909.00	-65.2%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
NTERFUND TRANSFERS			٠		
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	247,676.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			247,676.00	0.00	-100.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/		7613	0.00	0.00	0.09
County School Facilities Fund					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	•	8971	0.00	_0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES		<u></u>	0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL OTHER FINANCIAL COMPOSITION					
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			247,676.00	0.00	-100.0

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			2014-15	2015-16	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	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	0.60	0.09
4) Other Local Revenue		8600-8799	66,212.07	0.00	-100.09
5) TOTAL, REVENUES			66,212.07	0.00	-100.09
B. EXPENDITURES (Objects 1000-7999)		}			
1) Instruction	1000-1999		166,647.22	102,709.00	-38.4%
2) Instruction - Related Services	2000-2999		174,373.26	16,200.00	-90.79
3) Pupil Services	3000-3999		83.60	0.00	-100.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		184.00	0.00	-100.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			341,288.08	118,909.00	-65.29
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(275,076.01)	(118,909.00)	-56.89
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000 2000	247,676.00	0.00	-100.09
a) Transfers In		8900-8929			0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
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			247,676,00	0.00	-100.09

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,400,01)	(118,909.00)	334.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	235,632.37	208,232.36	-11.69
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		,	235,632.37	208,232.36	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235,632.37	208,232.36	-11.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			208,232.36	89,323.36	-57.19
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	0.09
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Rescurce/Cbject)		9780	208,232.36	89,323.36	-57.1%
Completion of Adult Ed Programs Completion of Adult Ed Programs	0000 0000	9780 9780	208,232.36	89,323.36	
e) Unassigned/Unappropriated	0000				
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

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Resource Description	2014-15 Unaudited Actuals	2015-16 Budget
	•	
Total, Restricted Balance	0.00	0.00

			-		
Personalism	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description	Rasourou Guita				
A. REVENUES			een di waxa		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,986.08	9,000.00	-47.0%
3) Other State Revenue		8300-8599	952,374.38	971,877.00	2.0%
4) Other Local Revenue		8600-8799	502,203.84	387,151.00	-22.9%
6) TOTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·		1,471,564.30	1,368,028.00	<i>-</i> 7.0%
B. EXPENDITURES					
				450 045 00	e 70/
1) Certificated Salaries		1000-1999	486,212.91	<u>453,815.00</u>	-6.7%
2) Classified Salaries		2000-2999	425,442.11	359,573.00	-15.5%
3) Employee Benefits		3000-3999	197,438.70	185,291.00	-6.2%
4) Books and Supplies		4000-4999	86,527.04	229,733.00	165.5%
5) Services and Other Operating Expenditures		5000-5999	75,687.23	39,861.00	-47.3%
6) Capital Outlay		6000-6999	7,404.60	7,500.00	1.3%
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	71,911.03	68,480.00	_4.8%
9) TOTAL, EXPENDITURES			1,350,623.62	1,344,253.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			120,940,68	23,775.00	-80.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070			2.20
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%

	<u> </u>				
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,940.68	23,775.00	-80.3%
F. FUND BALANCE, RESERVES			•		
Beginning Fund Balance a) As of July 1 - Unaudited		9791	213,665.30	474,373.01	122.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,665.30	474,373.01	122.0%
d) Other Restatements		9795	139,767.03	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,432.33	474,373.01	34.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			474,373.01	498,148.01	5.0%
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	266,661.13	266,681.13	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	207,712.59	231,487.59	11.4%
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.71)	(0.71)	0.0%

					_
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	211,854.53		
Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	14,004.00		
c) in Revolving Fund		9130	0.00	1	
d) with Fiscal Agent		9135	0.00		
,		9140	0.00		
e) collections awaiting deposit		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	382,122.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			607,987.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		<u> </u>	0.00		
I. LIABILITIES					
1) Accounts Payable		9500	22,461.73		
2) Due to Grantor Governments		9580	0.00		
3) Due to Other Funds		9610	72,939.20		
4) Current Loans		9640			
5) Uneamed Revenue		9850	38,213.32		
6) TOTAL, LIABILITIES			133,614.25		
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)			474,373.01		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	16,986.08	9,000,00	-47.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			16,986.08	9,000.00	-47.0
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	
Child Development Apportionments		8530	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0
State Preschool	6105	8590	952,374.38	971,877.00	2.0
All Other State Revenue	All Other	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			952,374.38	971,877.00	2.0
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.0
Interest		8660	583.01	0.00	-100.
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0
Fees and Contracts					
Child Development Parent Fees		8673	126,866.19	75,990.00	-40. [,]
Interagency Services		8677	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.0
Other Local Revenue				ļ	
All Other Local Revenue		8699	374,754.64	311,161.00	-17.0
All Other Transfers in from All Others		8799	0.60	0.00	0.0
TOTAL OTHER LOCAL REVENUE			502,203.84	387,151.00	-22.1
TOTAL, REVENUES			1,471,564.30	1,368,028.00	-7.

	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Codes	Origination Polyecia	240,01	
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	372,467.83	370,394.00	-0.6%
Certificated Pupil Support Salaries		1200	30,585.60	25,000.00	-18.3%
Certificated Supervisors' and Administrators' Salaries		1300	82,063.88	58,421.00	-28.8%
Other Certificated Salaries		1900	1,095.60	0.00	100.0%
TOTAL, CERTIFICATED SALARIES			486,212.91	453,815.00	-6.7%
CLASSIFIED SALARIES					
			CTC 040 45	040 405 00	22 60
Classified Instructional Salaries		2100	275,349.15	210,496.00	-23.6%
Classified Support Salaries		2200	51,558.99	52,392.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,367.16	96,685.00	
Other Classified Salarles		2800	166.81	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			425,442.11	359,573.00	
EMPLOYEE BENEFITS		•			
STRS		3101-3102	40,802.36	51,601.00	26.5%
PERS		3201-3202	32,559.80	34,506.00	6.0%
OASDI/Medicare/Alternative		3301-3302	39,830.42	30,891.00	-22.4%
Health and Welfare Benefits		3401-3402	57,884.59	43,935.00	-24.1%
Unemployment Insurance		3501-3502	861.21	424.00	-50.8%
Workers' Compensation		3601-3602	25,500.32	23,934.00	-6.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			197,438.70	185,291.00	-6.29
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,031.96	500.00	-51.6%
Materials and Supplies		4300	74,151.91	226,783.00	205.8%
Noncapitalized Equipment		4400	11,343.17	2,460.00	-78.4%
Food		4700	0.00	0.00	<u>0.0%</u>
TOTAL, BOOKS AND SUPPLIES			86,527.04	229,733.00	165.5%

Description Res	ource Codes Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	1,062.62	0.00	-100.09
Travel and Conferences	5200	6,890.47	3,300.00	-52.19
Dues and Memberships	6300	1,602.00	2,800.00	74.89
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	4,695.84	0.00	-100.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,385.02	3,000.00	25.8
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	17,807.78	9,550.00	-46.4
Professional/Consulting Services and				
Operating Expenditures	5800	37,258.08	15,975.00	-57.1
Communications	5900	3,985.42	5,236.00	31.4
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	RES	75,687.23	39,861.00	-47.3
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	7,404.60	7,500.00	1.3
Equipment	6400	0.00	0.00	0.0
Equipment Replacement	6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		7,404.60	7,500.00	1.3
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	s)	0.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	71,911.03	68,480.00	-4.1
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COST	rs	71,911.03	68,480.00	-4.6
OTAL, EXPENDITURES		1,350,623,62	1,344,253.00	-0.5

Book data.	Bonauman Cadas	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Codes	Unauditad Actuais	Bauger	Dinordinos
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		•	0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(e) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	16,986.08	9,000.00	-47.09
3) Other State Revenue		8300-8599	952,374.38	971,877.00	2.09
4) Other Local Revenue		8600-8799	502,203.84	387,151.00	-22.99
5) TOTAL, REVENUES			1,471,564.30	1,368,028,00	-7.09
B. EXPENDITURES (Objects 1000-7999)			ļ		
1) Instruction	1000-1999		816,353.37	866,566.00	6.29
2) Instruction - Related Services	2000-2999		342,381.80	345,923.00	1.09
3) Pupil Services	3000-3999		52,275.23	37,794.00	<u>-27.7</u> 9
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		31,531.33	0.00	-100.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		71,911.03	68,480.00	-4.89
8) Plant Services	8000-8999		38,170.88	25,490.00	-29.5
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			1,350,623,62	1,344,253.00	-0.59
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				00 225 00	
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			120,940.68	23,775.00	-80.39
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0000000	0.00	0.00	0.09

Description F	unction Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,940.68	23,775.00	-80,3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,665.30	474,373.01	122.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,665.30	474,373.01	122.0%
d) Other Restatements		9795	139,767.03	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,432.33	474,373.01	34.2%
2) Ending Balance, June 30 (E + F1e)			474,373.01	498,148.01	5.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.09
All Others		9719			
b) Restricted		9740	266,661.13	266,681.13	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.60	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned Other Assignments (by Resource/Object)		9780	207,712.59	231,487.59	11.49
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	(0.71)	(0.71)	0.0%

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,067.18	2,067.18
6105	Child Development: California State Preschool Program	0.61	0.61
9010	Other Restricted Local	264,593.34	264,593.34
Total, Restr	icted Balance	266,661.13	266,661.13

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,903,241.25	1,884,299.00	
3) Other State Revenue		8300-8599	170,937.43	161,856.00	-5.3%
4) Other Local Revenue		8600-8799	178,268.51	174,000.00	-2.4%
5) TOTAL, REVENUES			2,252,447,19	2,220,165.00	-1,4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	694,956.01	747,874.00	7.6%
3) Employee Benefits		3000-3999	284,576.42	334,285.00	17.5%
4) Books and Supplies		4000-4999	1,357,653.81	1,500,257.00	10.5%
6) Services and Other Operating Expenditures		5000-5999	41,838.06	97,343.00	132.7%
6) Capital Outlay		6000-6999	11,824.51	200,000.00	1691.4%
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	134,333.42	102,484.00	-23.7%
9) TOTAL, EXPENDITURES			2,525,180,23	2,982,243.00	18.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(272,733.04)	(762,088.00)	179.4%
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%
Cither 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%

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description ·	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(272,733.04)	(762,088.00)	179.49
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,786,054.08	1,513,321.04	-15.39
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,786,054.08	1,513,321.04	-15.39
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,786,054.08	1,513,321.04	-15.39
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,513,321.04	751,233.04	-50 <u>.4</u> 4
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	18,335.33	0.00	-100.09
Prepaid Expenditures		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	1,425,447.44	681,694.77	-52.2
c) Committed				基础图1777	
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned Other Assignments		9780	69,538.27	69,538.27	_0.0
Other Enterprise Expenditures	0000	9780	69,538.27		
Other Enterprise Expenditures	0000	9780		69,538.27	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	_0.0

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object North Monterey County Unified Monterey County

					
Donadation	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description	nasoures occus				
G. ASSETS 1) Cash			}		
a) in County Treasury		9110	1,383,247.31		
Pair Value Adjustment to Cash in County Treasur	ry	9111	0.00	1	
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	297,886.54	•	
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds	•	9310	0.00		
6) Stores		9320	18,335.33		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,699,469,18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
). LIABILITIES					
1) Accounts Payable		9500	45,578.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9810	134,333.42		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,236.49		
6) TOTAL, LIABILITIES		3330	186,148.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		2330	0.00		
K. FUND EQUITY			J.25		
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			1,513,321.04	1	

					
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,903,241.25	1,884,299.00	-1.0
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			1,903,241.25	1,884,299.00	-1.0
OTHER STATE REVENUE					
Child Nutrition Programs		8520	170,937.43	161,856.00	-5.3
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			170,937.43	161,856.00	-5.3
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	. 0.00	0.0
Food Service Sales		8634	172,862.64	170,000.00	-1.7
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	5,208.89	1,000.00	-80.8
Net increase (Decrease) in the Fair Value of investments	3	8662	0.00	0.00	0.0
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	198.98	3,000.00	1407.7
TOTAL, OTHER LOCAL REVENUE			178,268.51	174,000.00	-2.4
TOTAL, REVENUES		·	2,252,447.19	2,220,155.00	-1.4

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-18 Budget	Percent Difference
CERTIFICATED SALARIES					
					0.00
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES	 		0.00	0.00	0.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	563,975.56	618,109.00	9.69
Classified Supervisors' and Administrators' Salaries		2300	87,674.00	89,867.00	2.59
Clerical, Technical and Office Salaries		2400	43,306.45	39,898.00	7.99
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			694,956.01	747,874.00	7.69
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	119,686.42	132,602.00	10.89
OASDI/Madicare/Aitemative		3301-3302	48,446.79	52,298.00	7.99
Health and Welfare Benefits		3401-3402	96,258.89	127,160.00	32.19
Unemployment Insurance		3501-3502	349.36	380.00	8.8
Workers' Compensation		3601-3602	19,834.96	21,845.00	10.19
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.04
Other Employee Benefits		3801-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		_	284,576.42	334,285.00	17.5
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	116,892.87	120,000.00	2.79
Noncapitalized Equipment		4400	77,271.49	38,400.00	-50.3
Food		4700	1,163,489.45	1,341,857.00	15.3
TOTAL, BOOKS AND SUPPLIES			1,357,653.81	1,500,257.00	10.5

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

				T T	
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,686.28	7,500.00	31.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	30,227.55	37,800.00	25.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,070.71)	(22,657.00)	7.5%
Professional/Consulting Services and Operating Expenditures		5800	20,568.02	67,000.00	225.7%
Communications		5900	6,424.92	7,700.00	19 <u>.8%</u>
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		41,836.06	97,343.00	132,7%
CAPITAL OUTLAY		'			
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,824.51	200,000.00	1591.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,824.51	200,000.00	1591.4%
OTHER OUTGO (excluding Transfers of Indirect Costs))				
Debt Service	•				
Debt Service - Interest		7438	0.00	0.00_	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	134,333.42	102,484.00	-23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT (COSTS		134,333.42	102,484.00	-23.7%
TOTAL, EXPENDITURES			2,525,180.23	2,982,243.00	18.1%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0,0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					.
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
· USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES				: .*	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,903,241.25	1,884,299.00	-1.0%
3) Other State Revenue	•	8300-8599	170,937.43	161,856.00	-5.3%
4) Other Local Revenue		8600-8799	178,268.51	174,000.00	-2.4%
5) TOTAL, REVENUES			2,252,447.19	2,220,155,00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00_	0.00	0.0%
3) Pupil Services	3000-3999		2,372,693.11	2,809,759.00	18.4%
4) Ancillary Services	. 4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00_	0.00	0.0%
6) Enterprise	6000-6999		18,153.70	70,000.00	285.6%
7) General Administration	7000-7999		134,333.42	102,484.00	-23.7%
8) Plant Services	8000-8999	F	0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,525,180.23	2,982,243.00	18.1%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	· · · · · · · · · · · · · · · · · · ·		(272,733.04)	(762,088.00)	179.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2222 2222			0.00/
a) Transfers tn		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%

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(272,733.04)	(762,088.00)	179.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,786,054.08	1,513,321.04	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,786,054.08	1,513,321.04	-15.3%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,786,054.08	1,513,321.04	-15.3%
2) Ending Balance, June 30 (E + F1e)			1,513,321.04	751,233.04	-50.49
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	18,335.33	0.00	-100.09
Prepaid Expenditures		9713	0.00	0.00	0.09
· All Others		9719	0.00	0.00	0.09
b) Restricted		9740	1,425,447.44	681,694.77	-52.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00_	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00_	0.09
d) Assigned					
Other Assignments (by Resource/Object)		9780	69,538.27	69,538.27	0.09
Other Enterprise Expenditures Other Enterprise Expenditures	0000	9780 9780	69,538.27	69,538.27	
·	0000	3100	1.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

North Monterey County Unified Cafeteria Special R
Monterey County Exhibit: Restricted E

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,425,447.44	681,694.77
Total, Restr	icted Balance	1,425,447.44	681,694.77

Description	Resource Codes	. Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES	100000				
					44.404
1) LCFF Sources		8010-8099	450,000.00	500,000.00	11.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	3,616.27	800.00	-77.99
5) TOTAL, REVENUES			453,616.27	500,800.00	10.49
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	. 0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	(71,032.09)	500,000.00	-803.9 7
6) Capital Outlay		6000-6999	44,952.55	0.00	-100.09
7) Other Cutgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	•	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		<u></u>	(26,079,54)	500,000.00	-2017.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			479,695.81	800.00	-99.89
D. OTHER FINANCING SOURCES/USES					1
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			479,695.81	800.00	-99.8%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	587,035.07	1,066,730.88	81.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			587,035.07	1,066,730.88	81.7%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			587,035.07	1,066,730.88	81.79
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,066,730.88	1,067,530,88	0.19
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures	•	9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780	1,086,730.88	1,067,530.88	0.1%
Non-Bond Deferred Maintenance	0000	9780	1,066,730.88		
Non-Bond Deferred Maintenance	0000	9780		1,067,530.88	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	1,072,355.88		
The 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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Accounts Receivable Due from Grantor Government		9290	0.00		
bue from Gramor Government Due from Other Funds		9310	0.00		
•		9320	0.00		
6) Stores 7) Propoid Europelitums		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets	•	5340			
9) TOTAL, ASSETS			1,072,355.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,625.00		
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, LIARILITIES			5,625,00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		 	0.00		
K. FUND EQUITY					
Ending Fund Batance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,066,730.88		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	450,000.00	500,000.00	11.19
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.09
TOTAL, LCFF SOURCES			450,000.00	500,000.00	11.19
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE	·		0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue	•				
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,616.27	800.00	-77.99
Net increase (Decrease) in the Fair Value of investments	3	8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			3,616.27	800.00	-77.99
TOTAL, REVENUES			453,616.27	500,800.00	10.49

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes		Budget	Difference
CLASSIFIED SALARIES	•				
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	·		0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
Books and supplies					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	. 0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

					·
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	its	5600	126,345.94	500,000.00	295.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	(197,378.03)	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	TURES		(71,032.09)	500,000.00	-803.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	44,952.55	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,952.55	. 0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			(26,079.54)	500,000.00	-2017.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	•	8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		.000	0.00	0.00	0.0%
CONTRIBUTIONS		_	0.00	0.00	0.07
Contributions from Unrestricted Revenues		8980	0.00	0.60	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	450,000.00	500,000.00	11.1%
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	3,616.27	800,008	-77.9%
5) TOTAL, REVENUES			453,616,27	500,800.00	10.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.60	0.00	0.09
8) Plant Services	8000-8999		(26,079.54)	500,000.00	-2017.29
9) Other Cutgo	9000-9999	Except 7600-7699	0.00	0.00	_0.09
10) TOTAL, EXPENDITURES			(26,079.54)	500,000.00	-2017.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			479,695.81	800.00	-99.89
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	0.00	0.00	0.09
a) Transfers in		8900-8929			
b) Transfers Out		7600-7629	0.00	0.00	. 0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-6999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			479,695.81	_800.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	587,035.07	1,066,730.88	81.79
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			587,035.07	1,066,730.88	81.7%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			587,035.07	1,066,730.88	81.79
2) Ending Balance, June 30 (E + F1e)			1,086,730.88	1,067,530.88	0.19
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments (by Resource/Object)	0000	9780 9780	1,066,730.88 1,066,730.88	1,067,530.88	0.19
Non-Bond Deferred Maintenance Non-Bond Deferred Maintenance	0000	9780 9780	1,000,100.00	1,067,530.88	
e) Unassigned/Unappropriated Reserve for Economic Uncertaintles		9789	0.00	0.00	_0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

Resource Description	2014-15 Unaudited Actuals	2015-16 <u>Budget</u>
Total, Restricted Balance	0.00	0.00
I Clai, Nesulcieu Balailes		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	49,975.26	10,000.00	-80.09
5) TOTAL, REVENUES			49,975.26	10,000.00	-80.09
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	116,637.32	118,991.00	2.09
3) Employee Benefits		3000-3999	45,846.16	51,247,00	11.89
4) Books and Supplies		4000-4999	739,780.16	566,029.00	-23.59
5) Services and Other Operating Expenditures		5000-5999	49,074.85	110,480.00	125.19
6) Capital Outlay		6000-6999	700,228.42	12,181,884.00	1639.79
Other Cutgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		. <u>.</u>	1,651,566.91	13,028,631.00	688.99
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,601,591.65)	(13,018,631,00)	712.99
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8800-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
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	0.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(1,601,591,65)	(13,018,631.00)	712.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,015,023.30	13,069,958.97	-13.0%
b) Audit Adjustments		9793	(343,472.68)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,671,550.62	13,069,958.97	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,671,550.62	13,069,958.97	-10.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			13,069,958.97	51,327.97	-99.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
•					0.0%
Stores		9712	0.00	0.00	
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Cihers		9719	0.00	0.00	0.0%
b) Restricted		9740	13,069,958.97	51,327.97	-99.6%
c) Committed				: :	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				1	
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%

Propostation	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
	Vesonics Consi	Onless opriga	CHARACTER LANGE		
G. ASSETS 1) Cash					
a) in County Treasury		9110	13,620,715.40		
1) Fair Value Adjustment to Cash in County Treasury	1	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			13,620,715.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
1. LIABILITIES					
1) Accounts Payable		9500	550,756.43		
2) Due to Granter Governments		9590	0.00		
·		9610	0.00		
3) Due to Other Funds		9640	0.00		
4) Current Loans					
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			550,756.43		
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)			13,089,958.97		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
EDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue . County and District Taxes					
Other Restricted Levies Secured Rell		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0
Other		8822	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	49,975.26	10,000.00	-80.0
Net Increase (Decrease) in the Fair Value of Investments	s	8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers in from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			49,975.26	10,000.00	-80.0

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	434.81	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	103,842.00	103,842.00	0.0%
Clerical, Technical and Office Salartes		2400	12,360.51	15,149.00	22.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		_	116,637.32	118,991.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,767.72	22,276.00	2.3%
OASDI/Medicare/Alternative		3301-3302	7,958.76	8,346.00	4.9%
Health and Welfare Benefits		3401-3402	12,782.64	17,051.00	33.4%
Unemployment insurance		3501-3502	57.79	60.00	3.8%
Workers' Compensation		3601-3602	3,279.26	3,514.00	7.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,846.16	51,247.00	11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,460.67	0.00	-100.0%
Noncapitalized Equipment		4400	728,319.49	566,029.00	-22.3%
TOTAL, BOOKS AND SUPPLIES			739,780.16	566,029.00	-23.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,087.63	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

	-				-
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and				440.000.00	444 704
Operating Expenditures		5800	45,507.22	110,000.00	141.7%
Communications		5900	480.00	480.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		49,074.85	110,480.00	125.1%
CAPITAL OUTLAY					
Land		6100	12,585.00	35,000.00	178.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	687,643.42	12,051,884.00	1652.6%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	95,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL CUTLAY			700,228.42	12,181,884.00	1639.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)		·			
Other Transfers Out					
All Other Transfers Cut to All Others		7299	0.00	0.00	0,0%
Debt Service					•
Repayment of State School Building Fund					
Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,651,566.91	13,028,631,00	688.9%

Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09

Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bidg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.09
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.09
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals Building Fund Expenditures by Function North Monterey County Unified Monterey County

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 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	49,975.26	10,000.00	-80.0%
5) TOTAL, REVENUES			49,975,26	10,000.00	-80.0%
B. EXPENDITURES (Objects 1000-7999)	4000 4000		0.00	0.00	0.0%
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999			0.00	0.0%
4) Ancillary Services	4000-4999		0.00		
5) Community Services	6000- 599 9		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	70 00 -79 99		0.00_		0.0%
8) Plant Services	8000-8999	Except	1,651,586.91	13,028,631.00	688.9%
9) Other Outgo	8000-9999	7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,651,566.91	13,028,631.00	688.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,601,591,65)	(13,018,631,00)	712.9%
D. OTHER FINANCING SOURCES/USES					
interfund Transfers a) Transfers in		8800-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0000		0.00	த சும்
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8989	0.00	0.00	0.09

Unaudited Actuals Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,601,591.65)	(13,018,631.00)	712.9%
F. FUND BALANCE, RESERVES		i			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,015,023.30	13,069,958.97	-13.0%
b) Audit Adjustments		9793	(343,472.68)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,671,550.62	13,069,958.97	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,671,550.62	13,069,958.97	-10.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			13,069,958.97	51,327.97	-99.6%
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	13,069,958.97	51,327.97	-99.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget	
9010	Other Restricted Local	13,069,958.97	51,327.97	
Total, Restric	cted Balance	13,069,958.97	51,327.97	

•					
	Rescurce Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description	Rescurce Codes	Object Occup			
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	39,393.87	35,342.00	-10.3%
5) TOTAL, REVENUES			39,393.87	35,342.00	-10.3%
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%
Services and Other Operating Expenditures		6000-5999	26,244.50	35,342.00	34.7%
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			26,244.50	35,342,00	34.7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,149.37	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,149.37	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,546,70	134,696.07	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,546.70	134,696.07	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,546.70	134,696.07	10.8%
Ending Belance, June 30 (E + F1e) Components of Ending Fund Belance			134,696.07	134,696.07	0.0%
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		3/11	0.00	- 1. The second	
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
Ali 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	134,696.07	134,696.07	0.0%
Future Growth Projects	0000	9780	134,696.07		
Future Growth Projects	0000	9780		134,696.07	
<u>-</u>					
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS		i			
1) Cash a) in County Treasury		9110	144,295.87		
Fair Value Adjustment to Cash in County Treasur	ıy .	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	103.89		
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			144,399.76		
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	9,703.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unsamed Revenue		9850	0.00		
6) TOTAL, LIABILITIES			9,703.69		
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 fine F2) (G9 + H2) - (I6 + J2)			134,696.07		

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	K0.0
Unsecured Roll		8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	426.89	342.00	-19.99
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.09
Fees and Contracts				i	
Mitigation/Developer Fees		8681	38,966.98	35,000.00	-10,29
Other Local Revenue					
All Other Local Revenue		8899	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			39,393.87	35,342.00	-10.39
TOTAL, REVENUES			39,393.87	35,342.00	-10.39

Baradallan	Resource Codes_	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description CERTIFICATED SALARIES	1100021100 00000				
SERVINISM ES GRANUS					
Other Certificated Salaries		1900	0.00	0.60	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES		;			
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
				2.00	0.0%
STRS		3101-3102	0.00	0.00	
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Re	scurce Codes (Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	26,244.50	35,342.00	34.7
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		26,244.50	35,342.00	34.7
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)		0.00	0.00	0.0
TOTAL, EXPENDITURES			26,244,80	35,342.00	34.

	Dageway Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Codes	Ultaudited Actuals	Бимусс	D1110101100
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
		70.0	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0.00	0.00	
DIFFER SOURCESIUSES					
SOURCES					
Proceeds .					
Proceeds from Sale/Lease-		8953	0.00	0.00	0.
Purchase of Land/Buildings		0933	0.00	0.00	
Other Sources Transfers from Funds of					
Lapsed/Reorganized LEAs		8985	0.00	0.00	0.
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.
Proceeds from Capital Leases		8972	0.00	0.00	0.
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.
All Other Financing Sources		8979	0.00	0.00	0.
(c) TOTAL, SOURCES			0.00	0.00	0.
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0:00	0.
All Other Financing Uses		7699	0.00	0.00	0.
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.
Contributions from Restricted Revenues		8990	0.00	0.00	0.
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	O.

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES	Tuniouon Gauco		***		
A REVERDES	*				
1) LCFF Sources		8010-8099	0.00	0.00	<u> </u>
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,393.87	35,342.00	-10.39
5) TOTAL, REVENUES			39,393,87	35,342.00	-10.39
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		26,244.50	35,342.00	34.79
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			26,244.50	35,342.00	34.79
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,149.37	0.00	-100.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.05
b) Transfers Out		7600-7629	0.00	0.00	0.0
Cither Sources/Uses 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

Unaudited Actuals Capital Facilities Fund Expenditures by Function North Monterey County Unified Monterey County

	<u></u>				
Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,149.37	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
· a) As of July 1 - Unaudited		9791	121,546.70	134,696.07	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,546.70	134,698.07	10.8%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			121,546.70	134,696.07	10.89
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			134,698.07	134,696.07	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.09
Steres		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned Other Assignments (by Resource/Object)		9780	134,696.07	134,696.07	0.09
Future Growth Projects Future Growth Projects	0000 0000	9780 9780	134,696.07	134,696.07	
·	0000	3100		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	**
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

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		2014-15	2015-16	
Resource	Description	Unaudited Actuals	Budget	
Total, Restric	ted Balance	• 0.00	0.00	

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES				<u>.</u>	
			•	•	1. P
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	8,421.88	0.00	-100.0%
5) TOTAL, REVENUES			8,421.88	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)			8,421.88	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	8,421.88	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8880-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,421.88)	0.00	-100.0%

Unaudited Actuals County School Facilities Fund Expenditures by Object North Monterey County Unified Monterey County

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	0.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.09
d) Other Restatements		9785	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.09
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	0.09
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	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
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		
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		
· ·		•	0.00		
2) TOTAL, DEFERRED CUTFLOWS					
I. LIABILITIES		9500	0.00		•
1) Accounts Payable		9590	. 0.00		
2) Due to Grantor Governments		9610	0.00		
3) Due to Other Funds		9640	0.00		
4) Current Loans		9650	0.00		
5) Unearned Revenue		8000	0.00		
6) TOTAL, LIABILITIES			0,00		
J. DEFERRED INFLOWS OF RESOURCES		9690	. 0.00		•
1) Deferred Inflows of Resources		3030	0.00		
2) TOTAL, DEFERRED INFLOWS			4.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description F	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,421.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,421.88	0.00	-100.0%
TOTAL, REVENUES			8,421.88	0.00	-100.0%

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfere Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

Unaudited Actuals County School Facilities Fund Expenditures by Object North Monterey County Unified Monterey County

Rossinstan Ross	ource Codes Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description Res	04100 00420			
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and		·		
Operating Expenditures	5800	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	res	0.00	0.00	0.0%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	0.00	0.00	0.09
Books and Media for New School Libraries				
or Major Expansion of School Libraries	6300	0.60_	0.00	0.0%
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				i
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.09
To JPAs	7213	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
Debt Service	. 200			
	7438	0.00	0.00	0.09
Debt Service - Interest	7439	0.00	0.00	0.09
Other Debt Service - Principal		0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	IS)	0.00	0.00	0.07
TOTAL, EXPENDITURES		0.00	0.00	0.09

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		:			
To: State School Building Fund/ County School Facilities Fund		0040	0.00	0.60	0.0%
From: All Other Funds		8913			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,421.88	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,421.88	0.00	-100.0%

Unaudited Actuals County School Facilities Fund Expenditures by Object North Monterey County Unified Monterey County

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
,			0.00	0.00	0.0%
(d) TOTAL, USES CONTRIBUTIONS	·				
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,421.88)	0.00	-100.0%

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

				0045 40	Douglast
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,248.68	0.00	-100.0%
5) TOTAL, REVENUES	····		1,248.68	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299. 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,248.68	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,248.68	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,248.68)	0.00	-100.0%

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

North Monterey County Unified Monterey County

				T	
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND				0.00	0.0%
BALANCE (C + D4)			0.00	0.00	0,0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				Ì	
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed				tal •	
Stabilization Arrangements		9750	0,00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0770			
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0700	000		A 001
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	0.00		
a) in County Treasury		9111	0.00		
Fair Value Adjustment to Cash in County Treasur	У		0.00		
b) in Banks		9120			
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		
Due to Granter Governments		9590	0.00		•
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00	J	
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			0.00	J	

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,248.68	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investm	nents	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,248.68	0.00	-100.0%
TOTAL, REVENUES			1,248,68	0.00	-100.0%

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

Description	· Resource Codes	Object Codes	2014-15 Unsudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES	Resource Codes	CM/DOL COURS	Chadelod Patacio	200,00	2
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Cterical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	W		0.00	0.00	0.0%
BOOKS AND SUPPLIES					3
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	_0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

Description R	Resource Codes_	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	ì	5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	194 9 8 9 0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	LIBEO	3500	0.00		
CAPITAL OUTLAY	UKES		0.00	0.00	0.09
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Books and Media for New School Libraries		0200	0.00	0.00	0.0
or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment-Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.04
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues		7211	0.00	000	0.00
To Districts or Charter Schools To County Offices		7211 7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service		. 200	5.00		
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.09

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

Description	Resource Codes	Object Codes	2014-15 Unsudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Cut		7619	1,248.68	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	<u> </u>		1,248.68	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 . Unaudited Actuals	2015-16 Budget	Percent Ofference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			(1,248.68)	0.00	-100.0

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	20,582.00	0.00	-100.09
4) Other Local Revenue		8600-8799	2,352,937.00	0.00	-100.09
5) TOTAL, REVENUES			2,373,519.00	0.00	-100.05
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,482,252.00	0.00	-100.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			2,482,252,00	0.00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SCURCES AND USES (A5 - B9)			(108,733.00)	0.00	-100.09
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(108,733.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,080,987.60	1,503,540.00	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,080,987.60	1,503,540.00	-27.7%
d) Other Restatements		9795	(488,714.60)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,612,273.00	1,503,540.00	-6.7%
2) Ending Balance, June 30 (E + F1e)			1,503,540.00	1,503,540.00	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	1,503,540.00	1,503,540.00	0.0%
General Obligation Bond Payments	0000	9780	1,503,540.00		
GO Bond Payable	0000	9780	31	1,503,540.00	lain. In final Buryan i Ing Brist
e) Unassigned/Unappropriated		0700		0.00	0.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.0%

Description	Rescurce Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	1,503,540.00		
Pair 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			1,503,540.00		
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) Uneamed 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		<u>-</u> -	0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,503,540.00		

····					
Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		4 L.	0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	20,582.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,582.00	0.60	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,349,985.00	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8813	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penaities and interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,972.00	0.00	-100.0%
Net increase (Decrease) in the Fair Value of investment	8	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,352,937.00	0.00	-100.0%
TOTAL, REVENUES			2,373,519.00	0,00	-100.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

			2014-15	2015-16	Percent
Description I	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,275,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,207,252.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	costs)		2,482,252.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,482,252.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	· · · · · · · · · · · · · · · · · · ·		0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SCURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources	•	8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
, -		7699	0.00	0.00	0.0%
All Other Financing Uses		1033	0.00	0.00	0.0%
(d) TOTAL, USES	<u> </u>		0.00	9.00	0.070
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Centributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.60	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

Propodetton	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description A DESCRIPTION	runction Codes	Object Codes	Onacunes Actuals	Budget	<u> </u>
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,582.00	0.00	-100.09
4) Other Local Revenue		8600-8799	2,352,937.00	0.00	-100.09
5) TOTAL, REVENUES			2,373,519.00	0.00	-100.09
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	_0.00_	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	2,482,252.00	0.00	-100.09
10) TOTAL, EXPENDITURES		<u> </u>	2,482,252.00	0.00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(108,733.00)	0.00	-100,0%
D. OTHER FINANCING SOURCES/USES	, -				•
1) Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	. 0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(108,733.00)	0,00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,080,987.60	1,503,540.00	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,080,987.60	1,503,540.00	-27.7%
d) Other Restatements		9795	(468,714.60)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,612,273.00	1,503,540.00	-6.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,503,540.00	1,503,540.00	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned Other Assignments (by Resource/Object) General Obligation Bond Payments	0000	9780 9780	1,503,540.00 1,503,540.00	1,503,540.00	0.09
GO Bond Payable	0000	9780	1,000,070.00	1,503,540.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,0%

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

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Resource Description	2014-15 Unaudited Actuals	2015-16 Budget
Total, Restricted Balance	0.00	0.00

Description :	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 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	34,210.83	27,790.00	-18.8%
5) TOTAL, REVENUES			34,210.83	27,780,00	-18.8%
B. EXPENDITURES	•				
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,021,216.15	5,323,090.00	421.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,021,216.15	5,323,090.00	421.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(987,005.32)	(5,295,300.00)	436.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,670.56	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0000		0.00	C CO
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7 630- 7 6 9 9	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			9,670.58	0.00	-100.09

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(977,334.76)	(5,295,300.00)	441.8%
F. FUND BALANCE, RESERVES		i			
Beginning Fund Balance As of July 1 - Unaudited	•	9791	7,971,717.19	7,337,855.11	-8.0%
b) Audit Adjustments		9793	343,472.68	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,315,189.87	7,337,855.11	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,315,189.87	7,337,855.11	-11.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			7,337,855.11	2,042,555.11	-72.2%
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	7,337,855.11	2,042,555.11	<u>-72.2%</u>
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	0.60	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

on	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
S					
County Treasury		9110	6,994,435.19		
Fair Value Adjustment to Cash in County	Treasury	9111	0.00		
Banks		9120	0.00		
Revolving Fund		9130	0.00		
th Fiscal Agent		9135	343,419.92		
Rections awaiting deposit		9140	0.00		
• .		9150	0.00		
dments		9200	0.00		
unts Receivable		9290	0.00		
from Grantor Government					
from Other Funds		9310	0.00		
26		9320	0.00		
ald Expenditures		9330	0.00		
r Current Assets		9340	0.00		
AL, ASSETS			7,337,855.11		
RED OUTFLOWS OF RESOURCES					
rred Outflows of Resources		9490	0.00		
AL, DEFERRED OUTFLOWS			0.00		
TIES					
unts Payable		9500	0.00		
to Grantor Governments		9580	0.00		
to Other Funds		9610	0.00		
ent Loans		9640	0.00		
armed Revenue		9650	0.00		
AL, LIABILITIES			0.00		
RED INFLOWS OF RESOURCES					
rred Inflows of Resources		9690	0.00		
AL, DEFERRED INFLOWS			0.00		
EQUITY					
Fund Balance, June 30 gree with line F2) (G9 + H2) - (I6 + J2)			7,337,855.11		

Description R	lesource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE				•	
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
tnterest		8660	34,210.83	27,790.00	-18.89
Net increase (Decrease) in the Fair Value of investments		8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			34,210.83	27,780.00	-18.89
TOTAL, REVENUES			34,210.83	27,790.00	18.89
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	340,564.60	198,090.00	-41.89
Other Debt Service - Principal		7439	680,651.55	5,125,000.00	653.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		1,021,216.15	5,323,080.00	421.39
TOTAL. EXPENDITURES		!	1,021,216.15	5,323,090.00	421.39

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,670.56	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			9,670.56	0.00	-100.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources		:			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES		·	0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS		-			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00		0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			9,670.56	0.00	-100.6

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 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	34,210.83	27,790.00	-18.6
5) TOTAL, REVENUES			34,210,83	27,790.00	-18.8
3. EXPENDITURES (Objects 1000-7999)				A STANCE OF THE	
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999	Event	0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	1,021,216.15	5,323,090.00	421.3
10) TOTAL, EXPENDITURES			1,021,216.15	5,323,090.00	421.3
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(987,005.32)	(5,295,300.00)	436.5
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers tn		8900-8929	9,670.56	0.00	-100.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses 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.
4) TOTAL, OTHER FINANCING SOURCES/USES			9,670.58	0.00	-100.

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(977,334,76)	(5,295,300.00)	441.8%
F. FUND BALANCE, RESERVES				•	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,971,717.19	7,337,855.11	-8.0%
b) Audit Adjustments		9793	343,472.68	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,315,189.87	7,337,855.11	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,315,189.87	7,337,855.11	-11.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			7,337,855.11	2,042,555.11	-72.2 %
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.60	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Cithers		9719	0.00	0.00	0.0%
b) Restricted		9740	7,337,855.11	2,042,555.11	-72.2%
c) Committed Stabilization Arrangements		9750	0.00	0.60	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Unaudited Actuals Debt Service Fund Exhibit: Restricted Balance Detail

Resource	9010 Other Restricted Local	2014-15 Unaudited Actuals	2015-16 Budget
9010	Other Restricted Local	7,337,855.11	2,042,555.11
Total, Restric	ted Balance	7,337,855.11	2,042,555.11

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 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	368,488.28	370,400.00	0.5%
5) TOTAL, REVENUES			368,488.28	370,400.00	0.5%
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	455,522.23	420,000.00	-7.8%
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%
,		7300-7399	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7358	455,522.23	420,000.00	-7.8%
9) TOTAL, EXPENSES			495,922.23	420,000.00	-7.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					40.00
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(87,033.95)	(49,600.00)	43.0%
D. OTHER FIRMACING SOURCES/USES					
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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(87,033.95)	(49,600,00)	-43,0%
F. NET POSITION				į	
Beginning Net Position a) As of July 1 - Unaudited		9791	242,361.59	165,327.64	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,361.59	155,327.64	-35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			242,361.59	155,327.64	-35.9%
2) Ending Net Position, June 30 (E + F1e)			165,327.64	105,727.64	-31.9%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0.00	0.60	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	155,327.64	105,727.64	31.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	154,648.33		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	679.31		
4) Due from Granter Government		9280	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.60		
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			155,327.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments -		9590	0.00		
3) Due to Other Funds		9810	0.00		
4) Current Loans		9840			
5) Unsamed Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00	1	
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			155,327.64		

Description	Rescurce Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	802.30	400.00	-50.19
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.09
Fees and Contracts					
In-District Premiums/ Contributions		8674	367,685.98	370,000.00	0.69
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			368,488.28	370,400.00	0.5
TOTAL, REVENUES			368,488.28	370,400.00	0.59

Description	Resource Codes_	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES	110002.00 00003				
Certificated Pupil Support Salaries		1200	0.60	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	· · · · · · · · · · · · · · · · · · ·		0.00	0.00	0.0%
CLASSIFIED SALARIES			·		
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Cierical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
employee Benefits					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

Description Resource	Codes Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES	i			
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	455,522.23	420,000.00	-7.8%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		455,522.23	420,000.00	-7.8%
DEPRECIATION				
Depreciation Expense	6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION		0.00	0.00	0.0%
TOTAL, EXPENSES		455.522.23	420,000,00	-7.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	***************************************	-	0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS	*****		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

					-
Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 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	368,488.28	370,400.00	0.5%
5) TOTAL, REVENUES			368,488.28	370,400.00	0.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		455,522.23	420,000.00	-7.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Cutgo	9000-9989	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			455,522.23	420,000.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(87,033,95)	(49,600.00)	-43.0%
D. OTHER FINANCING SOURCES/USES					
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	0:09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(87,033.95)	(49,600,00)	-43.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	242,361.59	155,327.64	-35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,361.59	155,327.64	-35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			242,361.59	155,327.64	-35.9%
2) Ending Net Position, June 30 (E + F1e)		}	155,327.64	105,727.64	-31.9%
Components of Ending Net Position					
a) Net investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	155,327,64	105,727.64	-31.9%

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Net Position Detail

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	2014-15	2015-16
Resource Description	Unaudited Actuals	Budget
Total, Restricted Net Position	0.00	0.00

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criterey County	2014-15 Unaudited Actuals 2015-16 Budget					Fom
	2014-	15 Unaudited	Actuals		015-16 Budge	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A_ DISTRICT						
Total District Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI and Extended Year, and Community Day						
School (includes Necessary Small School	l .					
ADA)	4,231.67	4,211.71	4,231,76	4,242.90	4,242.90	4,242.90
2. Total Basic Aid Choice/Court Ordered	4,231.07	4,211,71	4,251.70	7,272.00	7,676,00	7,272.00
Voluntary Pupil Transfer Regular ADA	İ					
Includes Opportunity Classes, Home &	ľ					Į.
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day	Ì					
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA	ŀ			l		
Includes Opportunity Classes, Home &	l					
Hospital, Special Day Class, Continuation	ļ			1		İ
Education, Special Education NPS/LCI						
and Extended Year, and Community Day School (ADA not included in Line A1 above)	1			l		
4. Total, District Regular ADA				·		
(Sum of Lines A1 through A3)	4,231.67	4,211.71	4,231.76	4,242.90	4,242.90	4,242.90
5. District Funded County Program ADA	1,201.01					
a. County Community Schools						
per EC 1981(a)(b)&(d)	1.83	2.33	1.83	2.33	2.33	2.33
b. Special Education-Special Day Class	10.16	10.24	10.16	10.16	10.16	10.16
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.12	1.12	1.12	1.12	1.12	1.12
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary	Į.			!		ļ
Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0.00
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	13.11	13.69	13.11	13.61	13.61	13.61
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	4,244.78	4,225.40	4,244.87	4,256.51	4,256.51	4,256.51
7. Adults in Correctional Facilities						
8. Charter School ADA					요. 꽃뛰는 너	
(Enter Charter School ADA using	1. 45					Spall The
Tab C. Charter School ADA)	A36641.0			Carlo State	n to distribution is all	Provide and a second

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	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	1,081,512.00		1,081,512.00	<u>.</u>		1,081,512.00
Work in Progress	76,004.10		76,004.10	1,651,007.00		1,727,011.10
Total capital assets not being depreciated	1,137,516.10	0.00	1,137,516.10	1,651,007.00	0.00	2,788,523.10
Capital assets being depreciated:						
Land Improvements	8,736,944.00		8,736,944.00	0.00		8,736,944.0
Buildings	70,267,143.00		70,267,143.00	86,502.00		70,353,645.0
Equipment	5,390,489.00		5,390,489.00	231,583.87		5,622,052.87
Total capital assets being depreciated	84,394,556.00	0.00	84,394,556.00	318,085.87	0.00	84,712,641.87
Accumulated Depreciation for:						
Lend Improvements	(7,611,913.00)		(7,611,913.00)			(7,611,913.0
Buildings	(32,942,072.00)		(32,942,072.00)			(32,942,072.0
Equipment	(4,030,985.00)	(1,951.00)	(4,032,916.00)			(4,032,916.0
Total accumulated depreciation	(44,584,950.00)	(1,951.00)	(44,586,901.00)	0.00	0.00	(44,586,901.0
Total capital assets being depreciated, net	39,809,608.00	(1,951.00)	39,807,655.00	318,085.87	0.00	40,125,740.8
Governmental activity capital assets, net	40,947,122.10	(1,951.00)	40,945,171.10	1,969,092.87	0.00	42,914,263.9
Business-Type Activities:						
Capital assets not being depreciated:				.		
Land			0.00			0.0
Work in Progress	<u> </u>		0.00			0.0
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.0
Capital assets being depreciated:						
Land Improvements			0.00			0.0
Buildings			0.00			0.0
Equipment		-1	0.00			0.0
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.0
Accumulated Depreciation for:						
Land Improvements			0.00			0.0
Buildings			0.00			0.0
Equipment			0.00			0.0
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.0
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.0
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.0

2014-15 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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							School Improvement Grant
FEDERAL PROGRAM NAME	Title I - Part A	PL94-142 Basic	Migrant (Regular)	Migrant (Regular)	Migrant (Summer)	Migrant (Summer)	(SIG)
FEDERAL CATALOG NUMBER	84.01	84.027	84.011	84.011	84.011	84.011	84.377
RESOURCE CODE	3010	3310	3060-4	3060-5	3061-4	3061-5	3180
REVENUE OBJECT	8290	8181	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	146,680.34	0.00	18,230.04	0.00	201,326.00	0.00	560,222.78
2. a. Current Year Award	1,038,902.00	639,519.00	0.00	459,260.24	0.00	201,175.50	1,387,412.00
b. Transferability (NCLB)							
c. Other Adjustments	186,206.99		(18,230.04)		(154,615.00)		
d. Adj Curr Yr Award		-					
(sum lines 2a, 2b, & 2c)	1,225,108.99	639,519.00	(18,230.04)	459,260.24	(154,615.00)	201,175.50	1,387,412.00
3. Required Matching Funds/Other		1,028,759.86					
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,371,789.33	1,668,278.86	0.00	459,260.24	46,711.00	201,175.50	1,947,634.78
REVENUES							
5. Unearned Revenue Deferred from							
Prior Year		184,453.00					
6. Cash Received in Current Year	526,395.00	639,519.00	0.00	(818.80)	46,711.00	0.00	1,179,599.78
7. Contributed Matching Funds		1,233,527.64					
8. Total Available (sum lines 5, 6, & 7)	526,395.00	2,057,499.64	0.00	(818.80)	46,711.00	0.00	1,179,599.78
EXPENDITURES	0.00,000.00		***************************************	(0.0.00)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
9. Donor-Authorized Expenditures	987,371.28	1,668,278.86	0.00	459,260.24	46,711.00	201,175.50	1,099,623.67
10. Non Donor-Authorized	001,071120	.,000,2.000			15(1.1.1.55	20.,	1,000,0000
Expenditures			}				
11. Total Expenditures (lines 9 & 10)	987,371.28	1,668,278.86	0.00	459,260.24	46,711.00	201,175.50	1,099,623.67
12. Amounts Included in	301,011,20	1,000,270.00		700,200.27	40,711.00	201,110.00	1,000,020,07
Line 6 above for Prior			· ·			1	
Year Adjustments	0.00						
13. Calculation of Unearned Revenue	0.00					 	
or A/P, & A/R amounts							
	(460,976.28)	389,220.78	0.00	(460,079.04)	0.00	(201,175.50)	79,976.11
(line 8 minus line 9 plus line 12) a. Unearned Revenue	(400,970.20)	389,220.78	0.00	(400,078.04)	0.00	(201,175.50)	79,976.11
		309,220.70			 		19,970.11
b. Accounts Payable	400 070 00	0.00	0.00	460,079.04	0.00	201,175.50	0.00
c. Accounts Receivable	460,976.28	0.00	0.00	460,079.04	0.00	201,775.50	0.00
14. Unused Grant Award Calculation	064 446 6-					1	040 044 44
(line 4 minus line 9)	384,418.05	0.00	0.00	0.00	0.00	0.00	848,011.11
15. If Carryover is allowed,							
enter line 14 amount here	384,418.05	0.00	0.00	0.00	0.00	0.00	848,011.11
16. Reconciliation of Revenue			Ī				
(line 5 plus line 6 minus line 13a	·						
minus line 13b plus line 13c)	987,371.28	434,751.22	0.00	459,260.24	46,711.00	201,175.50	1,099,623.67

2014-15 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

				
FEDERAL PROGRAM NAME	Carl Perkins Voc Ed	Title II	Title III - LEP	TOTAL
FEDERAL CATALOG NUMBER	84.048	84.367	84.365	
RESOURCE CODE	3550	4035	4203	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)		Teacher Qual		
AWARD				
1. Prior Year Carryover	58.25	112,228.78	108,491.73	1,147,237.92
2. a. Current Year Award	42,768.00	209,273.00	184,693.00	4,163,002.74
b. Transferability (NCLB)				0.00
c. Other Adjustments	0.75			13,362.70
d. Adj Curr Yr Award				;
(sum lines 2a, 2b, & 2c)	42,768.75	209,273.00	184,693.00	4,176,365.44
3. Required Matching Funds/Other				1,028,759.86
4. Total Available Award			1	
(sum lines 1, 2d, & 3)	42,827.00	321,501.78	293,184.73	6,352,363.22
REVENUES				
5. Unearned Revenue Deferred from				
Prior Year		18,933.78	24,423.73	227,810.51
6. Cash Received in Current Year	3,767. <u>99</u>	302,568.00	193,448.00	2,891,189.97
7. Contributed Matching Funds				1,233,527.64
8. Total Available (sum lines 5, 6, & 7)	3,767.99	321,501.78	217,871.73	4,352,528.12
EXPENDITURES		271 717 11		1007.004.00
9. Donor-Authorized Expenditures	42,827.00	274,543.14	217,543.63	4,997,334.32
10. Non Donor-Authorized				0.00
Expenditures		074 # (0.44	047.540.00	0.00
11. Total Expenditures (lines 9 & 10)	42,827.00	274,543.14	217,543.63	4,997,334.32
12. Amounts Included in				
Line 6 above for Prior				0.00
Year Adjustments				0.00
13. Calculation of Unearned Revenue				
or A/P, & A/R amounts		40.050.04	000.40	(044 000 00)
(line 8 minus line 9 plus line 12)	(39,059.01)	46,958.64	328.10 328.10	(644,806.20)
a. Unearned Revenue		46,958.64	328.10	516,483.63
b. Accounts Payable	20.050.04	0.00		0.00 1,161,289.83
c. Accounts Receivable	39,059.01	0.00		1,101,209.03
14. Unused Grant Award Calculation	0.00	46,958,64	75,641.10	1,355,028,90
(line 4 minus line 9)	0.00	40,800.04	70,041.10	1,333,020.80
15. If Carryover is allowed,	0.00	46,958.64	75,641.10	1,355,028.90
enter line 14 amount here	0.00	40,805.04	75,041.10	1,333,020.80
16. Reconciliation of Revenue	'			
(line 5 plus line 6 minus line 13a	42 927 00	274 542 44	217.543.63	3,763,808.68
minus line 13b plus line 13c)	42,827.00	274,543.14	<u> </u>	3,703,000.00

2014-15 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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STATE PROGRAM NAME	After School Ed & Safety (ASES)	Emergency Repair Prog (Williams Case)	TUPE	CA State Preschool (CSPP)	State Preschool (CCTR)		
RESOURCE CODE	6010	6225	6690	6105	6105		
REVENUE OBJECT	8590	8590	8590	8590	8590		
LOCAL DESCRIPTION (if any)	ASES			0	6061		
AWARD	7.020						
Prior Year Carryover	(10.26)	0.00	3,704.20	862,591.00	0.00	0.00	0.00
2. a. Current Year Award	553,347.00	616,755.00			214,641.00		
b. Other Adjustments	000,000	0,0,0000			(4,647.64)		
c. Adi Curr Yr Award	-						
(sum lines 2a & 2b)	553,347.00	616,755.00	0.00	0.00	209,993.36	0.00	0.00
3. Required Matching Funds/Other					3,231.30		
4. Total Available Award							
(sum lines 1, 2c, & 3)	553.336.74	616,755.00	3,704.20	862,591.00	213,224.66	0.00	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	498,002.04	616,755.00	3,704,20	762,088.34	84,467.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	498,002.04	616,755.00	3,704.20	762,088.34	84,467.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	553,269.86		3,439.29	828,909.85	158,471.98		
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	553,269.86	0.00	3,439.29	828,909.85	158,471.98	0.00	0.00
12. Amounts included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts	455 555 555	040 755 00	204.04	(00,004,54)	(74.004.98)	0.00	0.00
(line 8 minus line 9 plus line 12)	(55,267.82)		264.91	(66,821.51)	(74,004.80)	0.00	0.00
a. Unearned Revenue		616,755.00	264.91				
b. Accounts Payable				00 004 54	74 004 00		
c. Accounts Receivable	55,267.82			66,821.51	74,004.98		
14. Unused Grant Award Calculation				00 004 45	C4 7C0 00	0.00	0.00
(line 4 minus line 9)	66.88	616,755.00	264.91	33,681.15	54,752.68	0.00	0.00
15. If Carryover is allowed,		040 775 00	004.04	22 604 45	E A 7E0 00		
enter line 14 amount here	66.88	616,755.00	264.91	33,681.15	54,752.68		
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a			0.400.00	200 000 00	450 474 00	ا مم	0.00
minus line 13b plus line 13c)	553,269.86	0.00	3,439.29	828,909.85	158,471.98	0.00	0.00

2014-15 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

						TOTAL
STATE PROGRAM NAME						TOTAL
RESOURCE CODE						
REVENUE OBJECT						
LOCAL DESCRIPTION (if any)						
AWARD						000 004 04
1. Prior Year Carryover	0.00	0.00	0.00			866,284.94
2. a. Current Year Award						1,384,743.00
b. Other Adjustments						(4,647.64)
c. Adj Curr Yr Award	i i		i			
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	1,380,095.36
3. Required Matching Funds/Other						3,231.30
4. Total Available Award	l					
(sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	0.00	2,249,611.60
REVENUES						
5. Unearned Revenue Deferred from						
Prior Year						0.00
6. Cash Received in Current Year						1,965,016.58
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	1,965,016.58
EXPENDITURES						
9. Donor-Authorized Expenditures						1,544,090.98
10. Non Donor-Authorized				i	1	
Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	0.00	1,544,090.98
12. Amounts Included in Line 6 above						
for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue						
or A/P, & A/R amounts						
(line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	420,925.60
a. Unearned Revenue						617,019.91
b. Accounts Payable						0.00
c. Accounts Receivable						196,094.31
14. Unused Grant Award Calculation		The state of the s				
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	705,520.62
15. If Carryover is allowed,						
enter line 14 amount here						705,520.62
16. Reconciliation of Revenue		j				
(line 5 plus line 6 minus line 13a		Ì				
minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	0.00	1,544,090.98

2014-15 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from		
Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized		
Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above		
for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed,		
enter line 14 amount here		0.00
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a	1	
minus line 13b plus line 13c)	0.00	0.00

2014-15 Unaudited Actuals FEDERAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal	Child Dev Nutr	Child Nutrition				
FEDERAL CATALOG NUMBER		J					
RESOURCE CODE	5640	5320	5310				
REVENUE OBJECT		8220	8290				
LOCAL DESCRIPTION (if any)		Fund 12	Fund 13				
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	1,080.95					
2. a. Current Year Award	0.00	16,986.08					
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	16,986.08	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	0.00	18,067.03	0.00	0.00	0.00	0.00	0.00
REVENUES							
5. Cash Received in Current Year	4,517.39	16,986.08					
6. Amounts Included in Line 5 for							
Prior Year Adjustments	(4,517.39)						
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available		•					
(sum lines 5, 7c, & 8)	4,517.39	16,986.08	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,867.35	15,999.85					
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	3,867.35	15,999 <u>.85</u>	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(fine 4 minus line 10)	(3,867.35)	2,087.18	0.00	0.00	0.00	0.00	0.00

2014-15 Unaudited Actuals FEDERAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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FEDERAL PROGRAM NAME							TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE			-				
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
Prior Year Restricted							
Ending Balance							1,080.95
2. a. Current Year Award							16,986.08
b. Other Adjustments							0.00
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	16,986.08
3. Required Matching Funds/Other							0.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	0.00	0.00	18,067.03
REVENUES							
5. Cash Received in Current Year							21,503.47
6. Amounts Included in Line 5 for							
Prior Year Adjustments							(4,517.39)
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable		····					
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							0.00
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	21,503.47
EXPENDITURES							
10. Donor-Authorized Expenditures			•				19,867.20
11. Non Donor-Authorized							
Expenditures			•				0.00
12. Total Expenditures							
(line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	19,867.20
RESTRICTED ENDING BALANCE	3,00						
13. Current Year							
(line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	(1,800.17)

2014-15 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

		Education Pro Act	P39 CA Clean	Prop 20 Lottery -			_
STATE PROGRAM NAME	Lottery (Unrstr)	(EPA)	Energy	Restr	Sp Ed AD Trfr	Sp Ed Mental Health	Common Core
RESOURCE CODE	1100	1400	6230	6300	6500	6512	7405
REVENUE OBJECT	8560	8012	8560	8560	8091	8590	8590
LOCAL DESCRIPTION (If any)	Desig EFB						
AWARD							
Prior Year Restricted							
Ending Balance	6,883.87	21,318.00	208,669.15	134.95	90,751.63	141,187.00	59,567.28
2. a. Current Year Award	577,625.00	6,116,705.00	186,331.00	143,251.00	1,762,471.00		
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	577,625.00	6,116,705.00	186,331.00	143,251.00	1,762,471.00	0.00	0.00
3. Required Matching Funds/Other				ï	2,492,593.86		
4. Total Available Award							
(sum lines 1, 2c, & 3)	584,508.87	6,138,023.00	395,000.15	143,385.95	4,345,816.49	141,187.00	59,567.28
REVENUES							
5. Cash Received in Current Year	387,171.54	6,138,023.00		21,168.19	1,853,222.63		
6. Amounts Included in Line 5 for	7,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
Prior Year Adjustments	26,584,58	(21,318.00)		(17,087.03)	(90,751.63)		
7. a. Accounts Receivable	·						
(line 2c minus lines 5 & 6)	163,868.88	0.00	186,331.00	139,169.84	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				·			
c. Current Accounts Receivable				!			
(line 7a minus line 7b)	163,868.88	0.00	186,331.00	139,169.84	0.00	0.00	0.00
8. Contributed Matching Funds					(9,051.63)	
9. Total Available							
(sum lines 5, 7c, & 8)	551,040.42	6,138,023.00	186,331.00	160,338.03	1,844,171.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	445,982.33	6,138,023.00	42,564.44	97,675.87	4,345,816.49	138,477.63	59,567.28
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	445,982.33	6,138,023.00	42,564.44	97,675.87	4,345,816.49	138,477.63	59,567.28
RESTRICTED ENDING BALANCE							
13. Current Year						1	
(line 4 minus line 10)	138,526.54	0.00	352,435.71	45,710.08	0.00	2,709.37	0.00

2014-15 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		528,511.88
2. a. Current Year Award		8,786,383.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	8,786,383.00
3. Required Matching Funds/Other		2,492,593.86
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	11,807,488.74
REVENUES		
5. Cash Received in Current Year		8,399,585.36
6. Amounts Included in Line 5 for		
Prior Year Adjustments		(102,572.08)
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	489,369.72
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	489,369.72
8. Contributed Matching Funds		(9,051.63)
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	8,879,903.45
EXPENDITURES		
10. Donor-Authorized Expenditures		11,268,107.04
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	11,268,107.04
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	0.00	539,381.70

2014-15 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Techology Settlement	Maintenance	Fund 12: FRC Ptnrshp Reserve	Fund 12: First Five - Castro Plaza FRC	Fund 12: First Five - Technical Assistance	Fund 12: First Five - Packard Playgroup	Fund 12: First Five CSPP
RESOURCE CODE	9010	8150	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Icl 7700	Ongoing/Restricted	lcl 2020	ld 1005	local 1006	Icl 1007	lcl 1013
AWARD							
Prior Year Restricted							
Ending Balance	0.00	149,593.80	0.00	0.00	(1,697.95)	(231.13)	26,517.54
2. a. Current Year Award	4,518.60		30,750.00			24,474.00	26,842.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	4,518.60	0.00	30,750.00	0.00	0.00	24,474.00	26,842.00
3. Required Matching Funds/Other		1,379,405.00					
4. Total Available Award							
(sum lines 1, 2c, & 3)	4,518.60	1,528,998.80	30,750.00	0.00	(1,697.95)	24,242.87	53,359.54
REVENUES							
5. Cash Received in Current Year			14,448.59	107,013.00	394.00	10,332.00	2,959.00
6. Amounts Included in Line 5 for				1		İ	
Prior Year Adjustments							
7. a. Accounts Receivable				1	İ		
(line 2c minus lines 5 & 6)	4,518.60	0.00	16,301.41	(107,013.00)	(394.00)	14,142.00	23,883.00
b. Noncurrent Accounts						·	
Receivable		<u>.</u>					
c. Current Accounts Receivable							
(line 7a minus line 7b)	4,518.60	0.00	16,301.41	(107,013.00)	(394.00)	14,142.00	23,883.00
8. Contributed Matching Funds		l					
9. Total Available	ł						
(sum lines 5, 7c, & 8)	4,518.60	0.00	30,750.00	0.00	0.00	24,474.00	26,842.00
EXPENDITURES	<u> </u>	<u> </u>					
10. Donor-Authorized Expenditures		1,042,080.18	13,497.73	193,027.41	16.09	21,998.42	31,302.26
11. Non Donor-Authorized				1			
Expenditures							
12. Total Expenditures				j			
(line 10 plus line 11)	0.00	1,042,080.18	13,497.73	193,027.41	16.09	21,998.42	31,302.26
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	4,518.60	486,918.62	17,252.27	(193,027.41)	(1,714.04)	2,244.45	22,057.28

2014-15 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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LOCAL PROGRAM NAME	Fund 12 Parents as Teachers (PAT)	Fund 12 Covered CA	Fund 12 C Giannini Grant	Fund 12 AB 212	Grade Span Adi	LCAP	Instructional Mat'is
RESOURCE CODE	9010	9010	9010	9010	920	940	940
REVENUE OBJECT	8699	8699	8699	8699	- 020		<u> </u>
LOCAL DESCRIPTION (if any)	Icl 1015	Ici 1016	Id 1017	Icl 1018			lcl 0156
AWARD	101010	1010	10.1011	101 1010			
Prior Year Restricted							
Ending Balance	11,035,84	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	11,000.01	55,005.00	70,000.00	15,000.00			
b. Other Adjustments		00,000.00		10,000.00			
c. Adj Curr Yr Award				*			
(sum lines 2a & 2b)	0.00	55,005.00	70.000.00	15,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	00,000.00	10,000.0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	750,042.67	3,834,034.00	510,325.00
4. Total Available Award							
(sum lines 1, 2c, & 3)	11,035.84	55.005.00	70,000.00	15.000.00	750,042.67	3,834,034.00	510,325.00
REVENUES	11,000.01	55,555.55					
5. Cash Received in Current Year	0.00	25,801.94	70,000.00	15,000.00			
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	29,203.08	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	29,203.06	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					0.00	0.00	510,325.00
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	55,005,00	70,000.00	15,000.00	0.00	0.00	510,325.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,871.63	20,650.61	5,150.47	14,662.88	750,042.67	2,082,156.08	404,238.65
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	10,871.63	20,650.61	5,150.47	14,662.88	750,042.67	2,082,156.06	404,238.65
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	164.21	34,354.39	64,849.53	337.12	0.00	1,751,877.94	106,086.35

2014-15 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

			-			Fnd 11 - Fee Based	
LOCAL PROGRAM NAME	Class Size Reduction	"Old EIA"	CAHSEE	ROC/P	Fnd 11 - Adult Ed	Stained Glass	Fnd 11 - Fee Based
RESOURCE CODE	940	940	755	350	390	36831	36831
REVENUE OBJECT	7.0						
LOCAL DESCRIPTION (if any)	Icl 1031	Icl 7090		sub to MOE	sub to MOE	lcl 6391	lcl 6393
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	0.00	0.00	2,976.60		6,142.41	880.00
2. a. Current Year Award		1,089,151.21		48,695.00	247,676.00	16,380.00	2,340.00
b. Other Adjustments				0.00			
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	1,089,151.21	0.00	48,695.00	247,676.00	16,380.00	2,340.00
3. Required Matching Funds/Other	148,600.00			530,320.35			
4. Total Available Award							
(sum lines 1, 2c, & 3)	148,600.00	1,089,151.21	0.00	581,991.95	247,676.00	22,522.41	3,220.00
REVENUES						<u> </u>	
5. Cash Received In Current Year	<u> </u>				247,676.00	16,380.00	2,340.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	1,089,151.21	0.00	48,695.00	0.00	0.00	0.00
b. Noncurrent Accounts			}				1
Receivable							
c. Current Accounts Receivable	1						
(line 7a minus line 7b)	0.00	1,089,151.21	0.00	48,695.00	0.00	0.00	0.00
8. Contributed Matching Funds	38,551.51			530,320.35			
9. Total Available						40,000,00	004000
(sum lines 5, 7c, & 8)	38,551.51	1,089,151.21	0.00	579,015.35	247,676.00	16,380.00	2,340.00
EXPENDITURES				500 000 05	205 204 92	5,718.98	1,170,61
10. Donor-Authorized Expenditures	148,600.00	1,064,874.53		533,296.95	285,224.82	5,7 10.80	1,170.01
11. Non Donor-Authorized						·	}
Expenditures						1	
12. Total Expenditures		4 004 074 50		500 000 OF	285,224.82	5,718.98	1,170.61
(line 10 plus line 11)	148,600.00	1,064,874.53	0.00	533,296.95	200,224.02	3,7 10.80	1,170.01
RESTRICTED ENDING BALANCE						 	
13. Current Year	0.00	24,276.68	0.00	48,695,00	(37,548,82	16,803,43	2,049.39
(line 4 minus line 10)	0.00	24,210.08	0.00	1 40,030.00	(31,040.02	// 10,000,40	2,049.08

2014-15 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

	r	
	Fund12 Exted Day	
LOCAL PROGRAM NAME	Care	TOTAL
RESOURCE CODE	36861	
REVENUE OBJECT	8673	
LOCAL DESCRIPTION (if any)	lcl 6081	
AWARD		
1. Prior Year Restricted		
Ending Balance	0.00	195,217.11
2. a. Current Year Award		1,630,831.81
b. Other Adjustments	(13,154.72)	(13,154.72)
c. Ad Curr Yr Award		
(sum lines 2a & 2b)	(13,154.72)	1,617,677.09
3. Required Matching Funds/Other	79,666.18	7,232,393.20
4. Total Available Award		
(sum lines 1, 2c, & 3)	66,511.46	9,045,287.40
REVENUES		
5. Cash Received in Current Year	79,666.18	592,010.71
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	(92,820.90)	1,025,666.38
b. Noncurrent Accounts		
Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	(92,820.90)	1,025,666.38
8. Contributed Matching Funds		1,079,196.86
9. Total Available		
(sum lines 5, 7c, & 8)	(13,154.72)	2,696,873.95
EXPENDITURES		
10. Donor-Authorized Expenditures	40,272.51	6,668,853.46
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	40,272.51	6,668,853.46
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	26,238.95	2,376,433.94

Unaudited Actuals 2014-15 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

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Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
18,645,208.51	301	0.00	303	18,545,208.51	305	153,769.70		307	18,391,438.81	309
7,149,845.34	311	6,901.17	313	7,142,944.17	315	1,524,914.51	· · · · · · · · · · · · · · · · · · ·	317	5,618,029.66	319
7,617,150.18	321	70,482.25	323	7,546,687.93	325	577,800.38	·	327	6,968,887.55	329
2,709,607.22	331	0.00	333	2,709,607.22	335	654,067.58		337	2,055,539.64	339
3,460,502.58	341	7,597.79	343					347		ı
	for Year (1) 18,545,208.51 7,149,845.34 7,617,150.18 2,709,807.22	for Year (1) No. 18,545,208.51 301 7,149,845.34 311 7,617,150.18 321	for Year (1) (See Note 1) (2) (2) (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	for Year (1)	Total Expense for Year (1) EDP No. Reductions (See Note 1) (2) EDP No. of Education (Col 1 - Col 2) (3) 18,645,208.51 301 0.00 303 18,545,208.51 7,149,845.34 311 6,801.17 313 7,142,944.17 7,617,150.18 321 70,482.26 323 7,546,687.93 2,709,607.22 331 0.00 333 2,709,607.22 3,460,602.58 341 7,597.79 343 3,452,904.79	Total Expense for Year (1) EDP No. Reductions (See Note 1) (2) EDP No. of Education (Col 1 - Col 2) (3) EDP No. 18,645,208.51 301 0.00 303 18,545,208.51 305 7,149,845.34 311 6,901.17 313 7,142,944.17 315 7,617,150.18 321 70,482.25 323 7,548,687.93 325 2,709,807.22 331 0.00 333 2,709,607.22 335 3,460,502.58 341 7,597.79 343 3,452,904.79 345	Total Expense for Year (1) Reductions (See Note 1) of Education (Col 1 - Col 2) (3) EDP No. (Extracted) (See Note 2) (4a) 18,645,208.51 301 0.00 303 18,545,208.51 305 153,769.70 7,149,845.34 311 6,501.17 313 7,142,944.17 315 1,524,914.51 7,617,150.18 321 70,482.25 323 7,548,687.93 325 577,800.38 2,709,607.22 331 0.00 333 2,709,607.22 335 654,067.58 3,480,502.58 341 7,597.79 343 3,452,904.79 345 368,577.21	Total Expense for Year (1) EDP No. Reductions (See Note 1) (2) of Education (Col 1 - Col 2) (3) EDP No. (Extracted) (See Note 2) (4s) (Overrides)* (See Note 2) (4s) 18,645,208.51 301 0.00 303 18,545,208.51 305 153,769.70 7,149,845.34 311 6,901.17 313 7,142,944.17 315 1,524,914.51 7,617,150.18 321 70,482.25 323 7,546,687.93 325 577,800.38 2,709,607.22 331 0.00 333 2,709,607.22 335 654,067.58 3,460,602.58 341 7,597.79 343 3,452,904.79 345 368,577.21	Total Expense for Year (1) EDP No. Reductions (See Note 1) (2) of Education (Col 1 - Col 2) (3) EDP No. (Extracted) (See Note 2) (4a) (Overrides)* (See Note 2) (4b) EDP No. 18,645,208.51 301 0.00 303 18,545,208.51 305 153,769.70 307 7,149,845.34 311 6,901.17 313 7,142,944.17 315 1,524,914.51 317 7,617,150.18 321 70,462.25 323 7,546,687.93 325 577,800.38 327 2,709,607.22 331 0.00 333 2,709,607.22 335 654,067.58 337 3,460,602.58 341 7,597.79 343 3,452,904.79 345 368,577.21 347	Total Expense for Year (1) Reductions (See Note 1) (Col 1 - Col 2) (See Note 2) (S

- 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) Chiest M.					_
1. Teacher Sakries as Per EC 41011. 1100 14,769,631.92 37 3101 & 3102 1,289,702.90 3 357.85. 3101 & 3102 1,289,702.90 3 357.85. 3101 & 3102 3202 276,269,62 3 357.873.89 3 357.873.89 3 357.873.89 3 357.873.89 3 357.873.89 3 3 3 3 3 3 3 3 3		THE SECOND OF A CONTROL OF A CO	Object		EDP No.
Salaries of Instructional Airdes Per EC 41011. 2100 1,634,052.40 38 3101 & 3102 1,289,702.30 38 3202 276,289,62 38 3201 & 3202 276,289,62 38 3201 & 3302 357,673.89 38 3202 376,73.89 38 3202 376,73.89 38 3202 376,73.89 38 3202 376,73.89 38 3202 320,280,280 38 3202 320,280,280 38 3202 320,280,280 38 3202 320,280,280 38 3202 320,280,280 38 3202 320,280,280 38 38 38 38 38 38 38	PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1988)	3.7.53	14,769,631.92	375
3. STRS. 3101 & 3102 1,289,702,90 22 4. PERS. 3201 & 3202 276,269,52 35 5. OASDI - Regular, Medicare and Alternative. 3301 & 3302 357,673.69 35 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Pians). 3501 & 3502 14,559,35 35 7. Unemployment Insurance. 3501 & 3502 14,559,35 35 8. Workers' Compensation Insurance. 3601 & 3602 469,051,59 35 9. OPEB, Active Employees (EC 41372). 3751 & 3752 0,00 10. Other Benefits (EC 22310). 3801 & 3502 0,00 11. SUBTOTAL Salartes and Benefits (Sum Lines 1 - 10). 21,000,385,79 35 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 479,129,47 35 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 479,129,47 35 14. TOTAL, SALARIES AND BENEFITS. 20,521,286,32 35 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 566,82% 566,82	1.	leacher Sarares as Per EC 41011.	2100		
S. FRS. 3201 & 3202 276,269.52 36 36 36 36 36 36 36 3		Salanes of Instructional Aides Per EC 41011.	3101 & 3102	1,289,702,90	382
6. Pearth & Weifare Benefits (EC 41372) (Inctude Health, Dental, Vision, Pharmaceutical, and Annutity Plans). 7. Unemployment Insurance. 8. Werkers' Compensation Insurance. 9. OPEB, Active Employees (EC 41372). 10. Other Benefits (EC 22310). 11. SUBTOTAL Salartes and Benefits (Sum Lines 1 - 10). 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to event from EC 41372 because it meets the provisions	3.	STRS.	• · · · · · · · · · · · · · · · · · · ·		1
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 7. Unemployment Insurance. 8. Workers' Compensation Insurance. 9. OPEB, Active Employees (EC 41372). 10. Other Benefits (EC 22310). 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) Line 16 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 15. District is excernt from EC 41372 because it meets the provisions	4.	PERS			4
(Include Health, Dental, Vision, Pharmaceutical, and Annutty Plans). 7. Unemployment Insurance. 3501 & 3502 14,859,35 35 8. Workers' Compensation Insurance. 3601 & 3602 488,051.59 35 9. OPEB, Active Employees (EC 41372). 3751 & 3752 0.00 10. Other Benefits (EC 22310). 11. SUBTOTAL Salartes and Benefits (Sum Lines 1 - 10). 21,000,395.79 35 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 14. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is excempt from EC 41372 because it meets the provisions		=	333. 4 3332		1
Annuity Plans). 3401 & 3402 2,189,484.22 35 7. Unemployment Insurance. 3501 & 3502 14,559,35 35 8. Workers' Compensation Insurance. 3601 & 3602 469,051.59 35 9. OPEB, Active Employees (EC 41372). 3751 & 3752 0,00 10. Other Benefits (EC 22310). 3801 & 3902 0.00 11. SUBTOTAL Selertes and Benefits (Sum Lines 1 - 10). 21,000,395.79 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 44 (Extracted). 479,129,47 15. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 38 14. TOTAL SALARIES AND BENEFITS. 20,521,266,32 36 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 56.82%	6.	•			l
Annusy Pierrs). 7. Unemployment Insurance. 8. Workers' Compensation Insurance. 9. OPEB, Active Employees (EC 41372). 10. Other Benefits (EC 22310). 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 12. Less: Teacher and Instructional Aide Salaries and 8. Benefits deducted in Column 2. 13. Less: Teacher and Instructional Aide Salaries and 8. Benefits (other than Lottery) deducted in Column 4a (Extracted). 13. Less: Teacher and Instructional Aide Salaries and 8. Benefits (other than Lottery) deducted in Column 4a (Extracted). 14. TOTAL SALARIES AND BENEFITS. 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. 16. District is excent from EC 41372 because it meets the provisions			2404 8 2402	2 189 454 22	385
7. Unemptoyment tresurance. 8. Workers' Compensation Insurance. 9. OPEB, Active Employees (EC 41372). 10. Other Benefits (EC 22310). 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 13a. Less: Teacher and Instructional Aide Salaries and Benefits (cither than Lottery) deducted in Column 4a (Extracted). 15. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 16. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions		Annuity Plans)	*		
8. Workers' Compensation insurance. 9. OPEB, Active Employees (EC 41372). 3751 & 3752	1	Unemployment Insurance			7
9. OFEB, Active Employees (EC 41372). 10. Other Benefits (EC 22310). 11. SUBTOTAL Saleries and Benefits (Sum Lines 1 - 10). 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 13a. Less: Teacher and Instructional Aide Salaries and Benefits (citier than Lottery) deducted in Column 4a (Extracted). 13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions	8.	Workers' Compensation Insurance			1 ~~~
10. Other Benefitis (EC 22310). 11. SUBTOTAL Salaries and Benefitis (Sum Lines 1 - 10). 12. Less: Teacher and Instructional Aide Salaries and Benefitis deducted in Column 2. 13a. Less: Teacher and Instructional Aide Salaries and Benefitis (other than Lottery) deducted in Column 4a (Extracted). 15. Less: Teacher and Instructional Aide Salaries and Benefitis (other than Lottery) deducted in Column 4b (Overrides)* 16. TOTAL SALARIES AND BENEFITS. 20,521,286,32 31 32 33 34 35 36 36 36 37 38 38 38 39 30 30 30 30 30 31 31 32 32 33 34 35 36 36 36 37 38 38 38 38 38 38 38 38 38	9.	OPEB, Active Employees (EC 41372).	****		393
11. SUBTOTAL Salartes and Benefits (Sum Lines 1 - 10). 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). 15. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 16. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions	10.	Other Benefits (EC 22310)			4
Benefits deducted in Column 2. 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 5. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions	11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		21,000,355.75	- 355
Benefits deducted in Cetumn 2. 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 5. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL, SALARIES AND BENEFITS 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions	12.			0.00	ì
Benefits (other than Lottery) deducted in Column 4a (Extracted). b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions	l	Benefits deducted in Column 2	• • • • • • • • • • • • • • • • • • • •	0.00	┨
Benefits (other than Lottery) deducted in Column 4a (Extracted). b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS 20,521,266.32 35 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions	13a.	Less: Teacher and Instructional Aide Sataries and			000
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 20.521,266.32 31 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions	ı	Benefits (other than Lottery) deducted in Column 4a (Extracted)		4/9,129.4/	396
Benefits (officer than Lottery) deducted in Column 4b (Overndes)*. 20.521,266.32 3: 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 56.82%	Ь	Loce: Teacher and Instructional Aide Salaries and			396
14. TOTAL SALARIES AND BENETIS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions	l	Benefits (other than Lottery) deducted in Column 4b (Overrides)*	• • • • • • • • • • • • • • • • • • • •	00 504 000 33	
Compensation (EDP 397 divided by EDP 389) 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				20,521,266.32	35/
equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	15.	Percent of Current Cost of Education Expended for Classroom			
for high school districts to avoid penalty under provisions of EC 41372	1				
for high school districts to avoid penalty under provisions of EC 41372		equal or exceed 60% for elementary, 55% for unified and 50%			
16. District is exempt from EC 41372 because it meets the provisions		for high school districts to avoid penalty under provisions of EC 41372	•••••	56.82%	뵉
- CMD 44 074 215 - company and an EMD	16.	District is exempt from EC 41372 because it meets the provisions			1
or EC 41374. (If exempt, enter X)		of EC 41374. (If exempt, enter X)			Ц.

PAR	T III: DEFICIENCY AMOUNT	
provi	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not ex-	
1.	Minimum percentage required (60% elementary, 55% unified, 60% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	56.82%
13	Percentage below the minimum (Part III. Line 1 minus Line 2)	0.00%
14	District's Current Expense of Education after reductions in columns 4e or 4b (Part I, EDP 369)	36,118,223.24
5 .	Deficiency Amount (Part III, Line 3 times Line 4)	

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

Unaudited Actuals 2014-15 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

27 73825 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2015.2.0 File: cea (Rev 06/04/2015)

Unaudited Actuals 2014-15 Unaudited Actuals Schedule of Long-Term Liabilities

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	Unaudited Balance July 1	Audit Adjustments <i>i</i> Restatements	Audited Balance July 1	Increases .	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	31.190.000.00		31,190,000.00		1,275,000.00	29,915,000.00	1,225,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	12,520,000.00		12,520,000.00		680,000.00	11,840,000.00	690,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		52,180.00	52,180.00		16,394.00	35,786.00	
Net Pension Liability		2,165,731.00	2,165,731.00			2,165,731.00	
Net OPEB Obligation	1,496,499.00	(68,088.00)	1,428,411.00			1,428,411.00	
Compensated Absences Payable	44,463.16	(27,070.00)	17,393.16	13,092.80	17,393.00	13,092.98	
Governmental activities long-term liabilities	45,250,962.16	2,122,753.00	47,373,715.16	13,092.80	1,988,787.00	45,398,020.96	1,915,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	- 		0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00	-		0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00_	0.00	0.00	0.00

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Unaudited Actuals Fiscal Year 2014-15 School District Appropriations Limit Calculations

		2014-15 Calculations			2015-16 Calculations	
	Extracted	- Oaloulations	Entered Data/	Extracted	Calculations	Entered Datal
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PRIOR YEAR DATA		2013-14 Actual			2014-15 Actual	
(2013-14 Actual Appropriations Limit and Gann ADA						
are from district's prior year Gann data reported to the CDE)						
4 CINIA COIGO VICAD ADDIGODOLINATIONO A INST						
 FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) 	24,986,808.11		24,986,808.11	1941		25,380,559.48
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,169.17		4,169.17			4,244.78
						<u> </u>
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ac	justments to 2013-	14	Α	djustments to 2014-	5
3. District Lapses, Reorganizations and Other Transfers		en dele la coma River en l'independent		1974 A		
Temporary Voter Approved Increases Less: Lapses of Voter Approved Increases	- 協場性相關議					
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT	一种发展	Side in the second	-			
(Lines A3 plus A4 minus A5)	10.000年1月2日		0.00			0.00
,		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		的問題關語		
7. ADJUSTMENTS TO PRIOR YEAR ADA				1. 公司 (1. 10 · 10 · 10 · 10 · 10 · 10 · 10 · 10		
(Only for district lapses, reorganizations and		En al sustant and				
other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
appropriations limit are entered in Line A3 above)	Mark Control of the Control			E 1985 STORE STORE	Share the till To State the fill	
B. CURRENT YEAR GANN ADA		2014-15 P2 Report			2015-16 P2 Estimate	
(2014-15 data should tie to Principal Apportionment						
Software Attendance reports and include ADA for charter school reporting with the district)	s					
•			4 044 70	4 050 54		4 050 54
1. Total K-12 ADA (Form A, Line A6)	4,244.78		<u>4,244.78</u> 0.00	4,256.51 0.00		4,256.51 0.00
Total Charter Schools ADA (Form A, Line C9) TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		E SANGERINE	4,244.78		40.28	4,256,51
o. TOTAL GUINCHT TEANTEADA (LINE DT plus DE)	and the same of th	S. S. S.				,
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2014-15 Actual			2015-16 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				74 000 00		74 000 00
Homeowners' Exemption (Object 8021)	73,070.80		73,070.80	71,030.00		71,030.00
Timber Yield Tax (Object 8022) Other Subventions/in-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
Secured Roll Taxes (Object 8041)	12,375,523.10		12,375,523.10	11,174,728.00		11,174,728.00
5. Unsecured Roll Taxes (Object 8042)	489,462.79		489,462.79	475,792.00		475,792.00
6. Prior Years' Taxes (Object 8043)	63,481.49		63,481.49	156,253.00		156,253.00
7. Supplemental Taxes (Object 8044)	232,722.34		232,722.34	111,267.00		111,267.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	220,915.95		220,915.95 (13,769.58)	(343,010.00)		(343,010.00)
Penalties and Int. from Delinquent Taxes (Object 8048) Object 8083)	(13,769.56)		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	5.00		
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,666,721.14	<u> </u>	1,688,721.14	1,091,421.00		1,091,421.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF			0.00			0.00
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8098)	73,774.29		73,774.29	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS	10,114.20	-	7 - 7,1 - 1,20	5.55		3.00
(Lines C1 through C15)	15,181,902.34	0.00	15,181,902.34	12,687,684.00	0.00	12,687,684.00
, ,						
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption			0.00	0.00		0.00
Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES		l l				

Unaudited Actuals Fiscal Year 2014-15 School District Appropriations Limit Calculations

27 73825 0000000 Form GANN

		2014-15 Calculations		2015-16 Calculations			
	Extracted		Entered Data/	Extracted		Entered Data/	
	Data	Adjustments*	Totals	Data	Adjustments*	Totals	
EXCLUDED APPROPRIATIONS							
 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 			868,831.03			897,998.00	
OTHER EXCLUSIONS							
20. Americans with Disabilities Act							
21. Unreimbursed Court Mandated Desegregation Costs							
22. Other Unfunded Court-ordered or Federal Mandates			868,831.03			897.998.00	
23. TOTAL EXCLUSIONS (Lines C19 through C22)			000,031.03			097,390.00	
STATE AID RECEIVED (Funds 01, 09, and 62)							
24. LCFF - CY (objects 8011 and 8012)	20,739,473.00		20,739,473.00	28,098,110.00		28,098,110.00	
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(17,987.00)		(17,987.00)	0.00		0.00	
26. TOTAL STATE AID RECEIVED	(,0000)		(11)				
(Lines C24 plus C25)	20,721,486.00	0.00	20,721,486.00	28,098,110.00	0.00	28,098,110.00	
DATA FOR INTEREST CALCULATION							
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	43,900,187.25		43,900,187.25	49,450,233.00		49,450,233.00	
28. Total interest and Return on Investments	40,000,101,20		iojocoj ioi iiio	,,			
(Funds 01, 09, and 62; objects 8660 and 8662)	44,360.21		44,360.21	27,600.00		27,600.00	
APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT		2014-15 Actual			2015-16 Budget		
Revised Prior Year Program Limit (Lines A1 plus A6)	State Carlo		24,986,808.11			25,380,559.48	
Inflation Adjustment			0.9977			1.0382	
 Program Population Adjustment (Lines B3 divided 							
by [A2 plus A7]) (Round to four decimal places)			1.0181			1.0028	
4. PRELIMINARY APPROPRIATIONS LIMIT							
(Lines D1 times D2 times D3)			25,380,559.48			26,423,877.12	
APPROPRIATIONS SUBJECT TO THE LIMIT							
Local Revenues Excluding Interest (Line C18)			15,181,902.34			12,687,684.00	
Preliminary State Aid Calculation							
a. Minimum State Aid in Local Limit (Greater of	10.2						
\$120 times Line B3 or \$2,400; but not greater							
than Line C26 or less than zero)			509,373.60			510,781.20	
 b. Maximum State Aid in Local Limit 							
(Lesser of Line C26 or Lines D4 minus D5 plus C23;							
but not less than zero)			11,067,488.17			14,634,191.12	
 Preliminary State Aid in Local Limit 						44.004.404.40	
(Greater of Lines D6a or D6b)			11,067,488.17			14,634,191.12	
Local Revenues in Proceeds of Taxes							
 Interest Counting in Local Limit (Line C28 divided by 						15,257.86	
[Lines C27 minus C28] times [Lines D5 plus D6c])			26,551.28			12,702,941.86	
 Total Local Proceeds of Taxes (Lines D5 plus D7a) 			15,208,453.62			12,102,541.00	
State Aid in Proceeds of Taxes (Greater of Line D6a,							
or Lines D4 minus D7b plus C23; but not greater		The second	11,040,936.89		0,000	14,618,933.26	
than Line C26 or less than zero)			11,040,830.08			Odioooloi oje i	
Total Appropriations Subject to the Limit Total Revenues (Line D7h)			15,208,453.62				
a. Local Revenues (Line D7b)			11,040,936.89				
b. State Subventions (Line D8)		and the base of the	868,831.03	LANGE STATE			
c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			000,001.00		and a state of		
(Lines D9a plus D9b minus D9c)			25,380,559.48				

Unaudited Actuals Fiscal Year 2014-15 School District Appropriations Limit Calculations

27 73825 0000000 Form GANN

	2014-15			2015-16			
	Extracted	Calculations	Entered Data/	Calculations Entered Dat			
	Data	Adjustments*	Totals	Data	Adjustments*	Totals	
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00				
Summary		2014-15 Actual			2015-16 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit			25,380,559.48		No. 4	26,423,877.12	
(Line D9d)			25,380,559.48				
Please provide below an explanation for each entry in the adjustment	is column.						
		14.00					
					** .		
,							
Device Colores Discrete of Figure Condess		/024\022\224\2	07				
Danica Salazar, Director of Fiscal Services Gann Contact Person	- 0	(831)633-3343 x12 Contact Phone Num	nber			-	

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	t I - General Administrative Share of Plant Services Costs	
cosi calc usir	fornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services is (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The sulation of the plant services costs attributed to general administration and included in the pool is standardized and automated by the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage upied by general administration.	
A.	Salaries and Benefits - Other General Administration and Centralized Data Processing	
	1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
	(Functions 7200-7700, goals 0000 and 9000) 1,510,440.12	
	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 payroil, 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) 31,733,310.66	
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) 4.76%	
_	(Line A1 plus Line Aza, divided by Line B1; zero ii negative) (See Fait III, Lines A5 and A5)	_
	,	
	t II - Adjustments for Employment Separation Costs	
to ti	en an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal nass" separation costs.	
-	•	
poli may cos	mal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board cy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs y have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation its to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter se costs on Line A for inclusion in the indirect cost pool.	
Abr	normal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their	
em	ployment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden	
Hai	ndshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal	
pro	grams as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general ninistrative 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.		
	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.	

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Par	t III - '	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Indi	irect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	1,627,983.83
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
	_	(Function 7700, objects 1000-5999, minus Line B10)	672,987.25
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	
			<u>47,031.25</u>
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	
	_		0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	460 000 00
		(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only)	168,838.30
	0.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7.	Adjustment for Employment Separation Costs	
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
		Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	<u>2,516,840.63</u> 167,009.31
	9. 10.	Carry-Forward Adjustment (Part IV, Line F) Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,683,849.94
			2,000,010.01
В.	-	se Costs	00 007 077 70
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,807,377.70
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	<u>4,590,367.08</u> <u>4,099,387.22</u>
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	263,007.76
	4.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8.00
	5. 6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	159,352.68
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
		minus Part III, Line A4)	406,856.16
	8.		
		objects 5000-5999, minus Part III, Line A3)	0.00
	9.		•
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	13.200.83
	40	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) Centralized Data Processing (portion charged to restricted resources or specific goals only)	10,200.00
	IU.	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
		except 0000 and 9000, objects 1000-5999)	0.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,378,184.81
	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)	0.00
	13.	Adjustment for Employment Separation Costs	0.00
		a. Less: Normal Separation Costs (Part II, Line A) 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)	341,288.08
	15.		1,270,245.37
ŀ	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,379,022.30
	17.		0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	40,708,297.99
C.		tight Indirect Cost Percentage Before Carry-Forward Adjustment	
	•	r information only - not for use when claiming/recovering indirect costs)	6 400/
	(Lin	e A8 divided by Line B18)	6.18%
D.		liminary Proposed Indirect Cost Rate	
		r final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/lc)	0.000
	(Lin	e A10 divided by Line B18)	6.59%

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Part IV - Carry-forward Adjustment

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

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

tne	approved ra	ite. Kates used to recover costs from programs are displayed in Exhibit A.	
A.	Indirect c	osts incurred in the current year (Part III, Line A8)	2,516,840.63
В.	Carry-fon	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	108,949.88
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-fon	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (6.04%) times Part III, Line B18); zero if negative	167,009.31
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (6.04%) times Part III, Line B18) or (the highest rate used to er costs from any program (6.04%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	167,009.31
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA neward adjustment be allocated over more than one year. Where allocation of a negative carry-forward acyear does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that ijustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	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:	not applicable
	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:	not applicable
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	167,009.31

Unaudited Actuals 2014-15 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

27 73825 0000000 Form ICR

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Approved indirect cost rate: 6.04%
Highest rate used in any program: 6.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	931,362.20	56,009.08	6.01%
01	3060	433,100.94	26,159.30	6.04%
01	3061	233,766.97	14,119.53	6.04%
01	3180	1,047,060.64	52,353.03	5.00%
01	3550	40,787.62	2,039.38	5.00%
01	4035	258,905.26	15,637.88	6.04%
01	4203	213,278.07	4,265.56	2.00%
01	6010	526,923.68	26,346.18	5.00%
01	6230	7,939.56	479.55	6.04%
01	7405	56,174.28	3,393.00	6.04%
01	8150	893,624.14	53,974.90	6.04%
12	6105	924,254.10	55,819.19	6.04%
12	9010	289,718.91	16,091.84	5.55%
13	5310	2,360,868.60	134,333.42	5.69%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA					
Adjusted Beginning Fund Balance	9791-9795	6,883.87		0.00	6,883.87
2. State Lottery Revenue	8560	604,209.58	SMI SALES SERVE	160,338.03	764,547.61
3. Other Local Revenue	8600-8799	410.41		(536.94)	(126.53)
4. Transfers from Funds of	0000 0.00			(3.2.2.3)	
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)		611,503.86	0.00	159,801.09	771,304.95
				可以做""。	
B. EXPENDITURES AND OTHER FINANCI	NG USES				
Certificated Salaries	1000-1999	3,082.60			3,082.60
2. Classified Salaries	2000-2999	158,313.70			158,313.70
3. Employee Benefits	3000-3999	87,521.94			87,521.94
4. Books and Supplies	4000-4999	88,215.81		97,675.87	185,891.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	108,848.28			108,848.28
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
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 Financin	g Uses				
(Sum Lines B1 through B11)		445,982.33	0.00	97,675.87	543,658.20
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	165,521.53	0.00	62,125.22	227,646.75
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.

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

27 73825 0000000 Form NCMOE

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	Fun	ds 01, 09, an	d 62	2014-15
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	41,703,529.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,001,201.67
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
Community Services	All	5000-5999	1000-7999	8.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	253,904.69
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	14,518.00
5. Interfund Transfers Out	All	9300	7600-7629	247,676.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. N	7400 7400	All except 5000-5999,	4000 7000	0.00
7. Nonagency	7100-7199	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
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must is in lines B, C D2.		
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				516,106.69
D. Plus additional MOE expenditures:	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		1000-7143, 7300-7439	2.5,2500
Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	Ail	All	minus 8000-8899	272,733.04
Expenditures to cover deficits for student body activities		entered. Must litures in lines		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				36,458,954.00

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

27 73825 0000000 Form NCMOE

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Se	ctio	n II - Expenditures Per ADA			2014-15 Annual ADA/ Exps. Per ADA
A.	Ave (Fo	erage Daily Attendance rm A, Annual ADA column, sum of lines A6 and C9)			4,225.40
В.	Ехр	penditures per ADA (Line I.E divided by Line II.A)			8,628.52
		n III - MOE Calculation (For data collection only. Final nination will be done by CDE)		Total	Per ADA
A.	MO adju	se expenditures (Preloaded expenditures from prior year office office of the prior year MOE was not met, CD usted the prior year base to 90 percent of the preceding prior ount rather than the actual prior year expenditure amount.)	E has	04 000 044 00	9 040 05
	1.	Adjustment to base expenditure and expenditure per ADA a LEAs failing prior year MOE calculation (From Section IV)	emounts for		8,249.95 ©D0
	2.	Total adjusted base expenditure amounts (Line A plus Line	A.1)	34,226,244.26	8,249.95
В.	Red	quired effort (Line A.2 times 90%)		30,803,619.83	7,424.96
c.	Cui	rrent year expenditures (Line I.E and Line II.B)		36,458,954.00	8,628.52
D.		E deficiency amount, if any (Line B minus Line C) negative, then zero)		0.00	0.00
E.	(If dis note itt	DE determination one or both of the amounts in line D are zero, the MOE requinet; if both amounts are positive, the MOE requirement is nother column in Line A.2 or Line C equals zero, the MOE calculomplete.)	t met. If	МОЕ	: Met
F.	(Lir (Fu	DE deficiency percentage, if MOE not met; otherwise, zero ne D divided by Line B) anding under NCLB covered programs in FY 2016-17 may reduced by the lower of the two percentages)		0.00%	0.00%

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

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ECTION IV - Detail of Adjustments to Base Expenditures Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

			Teacher Full-Time Ec	vivalents		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)
	istributed Expenditures, Funds 01, 09, and 62, 9000 (will be allocated based on factors input)	189,794.66	275,690.88	2,344,788,61	472,727.40	3,525,184,19	0.00	2.013.749.40
	1 Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: All	ocation factors are only needed for a column if ndistributed expenditures in line A.)							
Instructional Goal	s Description				1			
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	186.13	186.13	186.13	186,13	216.50		1,470.00
3100	Alternative Schools	0.00	0.00	0.00	0.00			0.00
3200	Continuation Schools	4.00	4.00	4.00	4.00	8.00		0.00
3300	Independent Study Centers	3.00	3.00	3.00	3.00	3.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00			0.00
3550	Community Day Schools	0,00	0.00	0.00	0.00			0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00			0.00
3800	Vocational Education	6.00	6.00	6.00	6.00	8.00		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	3.00	3.00	3.00	3.00	11.00		0.00
4850	Migrant Education	1.00	1.00	1.00	1.00	5.25		0.00
5000-5999	Special Education (allocated to 5001)	56.70	56.70	56.70	56.70	22.00		67.00
6000	ROC/P	0.00	0.00	0.00	0.00			0.00
Other Goals	Description							
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	0.00	0.00	0.00				0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00			0.00
Other Funds	Description							
••	Adult Education (Fund 11)					5.00		
	Child Development (Fund 12)	15.34	15.34	15.34	15.34	8.00		0.00
	Cafeteria (Funds 13 & 61)					6.00		
C. Total Allocation		275.17	275.17	275.17	275.17	292.75	0.00	1,537.00

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report

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Γ		Direct Costs			Central Admin	Total Costs by	
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional							
Goals							
0001	Pre-Kindergarten	4,034.77	0.00	4,034.77	277.69		4,312.46
	Regular Education, K-12	20,598,610.04	6,753,659.93	27,352,269.97	1,882,496.44		29,234,766.41
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	553,932.28	144,056.21	697,988.49	48,038.46		746,026.95
3300	Independent Study Centers	515,832.10	71,917.30	587,749.40	40,451.35		628,200.75
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	547,423.81	167,917.84	715,341.65	49,232.77		764,574.42
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	615,320.24	168,250.26	783,570.50	53,928.57		837,499.07
4850	Migrant Education	667,381.88	75,149.32	742,531.20	51,104.07		793,635.27
5000-5999	Special Education	4,577,123.68	1,029,174.86	5,606,298.54	385,848.67		5,992,147.21
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	1 10 1 1 1	0.00
	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	8.00	0.00	8.00	0.55		8.55
Other Costs			grand the second of the second				
	Food Services					16,507.96	16,507.96
	Enterprise		· 中部。	SALTHONE AS	2 - Valor 1972 - 1984 - 1984 - 1984 - 1984 - 1984 - 1984 - 1984 - 1984 - 1984 - 1984 - 1984 - 1984 - 1984 - 19	159,352.68	159,352.68
	Facilities Acquisition & Construction					34,145.33	34,145.33
	Other Outgo					1,983,798.30	1,983,798.30
Other	Adult Education, Child Development,		***	Control of the contro	A COMMITTER OF THE PROPERTY OF		
Funds	Cafeteria, Foundation ([Column 3 +						
runus 	CAC, line CS] times CAC, line E)		411,809.44	411,809.44	302,989.00		714,798.44
	Indirect Cost Transfers to Other Funds	化系数 一个2000年的	XXX 11 14 14 14 14 14 14 14 14 14 14 14 14		302,707.00		: - : , :-====
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				(206,244.45)		(206,244.45)
	Total General Fund and Charter	The second secon	1 70 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The second secon			
	Schools Funds Expenditures	28,079,666.80	8,821,935.16	36,901,601.96	2,608,123,12	2,193,804.27	41,703,529.35
	ochools rulius expenditures	20,079,000.80	0,021,933.10	06.100,106,00	2,000,123.12	2,173,004.27	71,700,027.00

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

,												
	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services			Plant Maintenance and Operations	Facilities Rents and Leases	
Time of Program	(Functions 1000-	(Functions 2100-	(Functions 2420-	(Function 2700)	(Functions 3110-	(Function 3600)	(Functions 4000-	(Functions 5000-			(Function 8700)	Total
	1999)	2200)	2493)	(Punction 2700)	3100 and 3700)	(Panetion 3000)	4,7,7)		7777 CACCOL 1210)	0.00)	(
ī												
Pre-Kindergarten	3,326.77	708.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,034.77
Regular Education, K-12	18,276,594.90	808,965.54	54,939.76	229,019.26	938,251.58	447.58	263,007.76			27,383.66	0.00	20,598,610.04
Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Continuation Schools	390,433.69	0.00	0.00	104,255.89	0.00	0.00	0.00			59,242.70	0.00	553,932.28
Independent Study Centers	449,624.98	0.00	0.00	66,207.12	0.00	0.00	0.00			0.00	0.00	515,832.10
Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Vocational Education	450,384.94	0.00	35,325.94	34,592.73	0.00	0.00	0.00			27,120.20	0.00	547,423.81
Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NAMES OF TAXABLE PROPERTY OF TAXABLE PARTY.		0.00	0.00	0.00
Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Adult Correctional Education	0.00	0.00	0.00	0.00	0,00	0.00	0.00	100		0.00	0.00	0.00
Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Bilingual	482,240.22	73.978.39	1,468,67	54,703.35	1,288.77	1,640.84	0.00			0.00	0.00	615,320.24
Migrant Education	287,355.96	108,474.28	58.50	235.32	265,584.32	0,00	0.00		1967	5,673.50	0.00	667,381.88
Special Education	3,599,735.56	207,160.18	0.00	0.00	770,227.94	0.00	0.00			0.00	0.00	4,577,123.68
ROC/P	0.00	0.00	0,00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1												
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
Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Community Services	1.7	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		8.00	0.00	0.00	0.00	8.00
Charged Costs	23,939,697.02	1,199,286.39	91,792.87	489,013.67	1,975,352.61	2,088.42	263,007.76	8.00	0.00	119,420.06	0.00	28,079,666.80
	Regular Education, K-12 Alternative Schools Continuation Schools Independent Study Centers Opportunity Schools Specialized Secondary Programs Vocational Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Bilingual Migrant Education Special Education ROC/P Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services	Pre-Kindergarten	Pre-Kindergarten	Instruction	Instruction	Pre-Kindergarten	Instructional Cylindrical Program	Instruction	Pre-Kindeparten 3,326.77 708.00 0.00	Page of Program Continues and Administration Continues and Other Interactional Administration Continues and Other Interactional Administration Continues and Other Interactional Administration Continues and Other Interactional Administration Continues and Other Interactional Administration Continues and Other Interactional Administration Continues and Other Interactional Administration Continues and Other Interactional Administration Continues and Other Interactional Administration Continues and Other Interaction 27(0) Continues and Other Interactional 27(0) Continues and Other Intera	Pre- Registre Education Supervision and Supervision and Supervision and Supervision and Supervision and Supervision and Supervision and Supervision and Other International Plant Registration Popula Transportation Pre-Kitcheputen Samuelcon Technology and blue barrenties School Burgarities School	

• Functions 7100-7199 for goals 8100 and 8500

27 73825 0000000 Form PCR

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support Costs (Based on factors input on Form PCRAF)				
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total	
Instructional Goa	•					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	2,220,682.03	2,607,010.68	1,925,967.22	6,753,659.93	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	47,723.25	96,332.96	0.00	144,056.21	
3300	Independent Study Centers	35,792.44	36,124.86	0.00	71,917.30	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Vocational Education	71,584.88	96,332.96	0.00	167,9 <u>17.84</u>	
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	35,792.44	132,457.82	0.00	168,250.26	
4850	Migrant Education	11,930.82	63,218.50	0.00	75,149.32	
5000-5999	Special Education (allocated to 5001)	676,477.04	264,915.64	87,782.18	1,029,174.86	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds	Adult Education (Fund 11)		60,208.10		60,208.10	
	Child Development (Fund 12)	183,018.66	96,332.96	0.00	279,351.62	
	Cafeteria (Funds 13 and 61)		72,249.72		72,249.72	
Total Allocated St	upport Costs	3,283,001.56	3,525,184.20	2,013,749.40	8,821,935.16	

Unaudited Actuals 2014-15 Program Cost Report Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1 9000, Objects 1000-7999)	406,856.16
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and	47.021.05
2 9000, Objects 1000-7999)	47,031.25
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal	1,658,830.30
3 0000, Objects 1000-7999)	1,050,050.50
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-	701,649.85
4 7999)	701,042.03
5 Total Central Administration Costs in General Fund and Charter Schools Funds	2,814,367.56
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	28,079,666.80
2 Total Allocated Costs (from Form PCR, Column 2, Total)	8,821,935.16
2 Total Allocated Costs (Holli Form Fex, Column 2, Total)	
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	36,901,601.96
C. Direct Charged Costs in Other Funds	241 200 00
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	341,288.08
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	1,270,245.37
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,379,022.30
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	
5 Total Direct Charged Costs in Other Funds	3,990,555.75
	40,000,155,51
D. Total Direct Charged and Allocated Costs (B3 + C5)	40,892,157.71
B. Datis of Control Administration Costs to Direct Changed and Allegated Costs (AE/D)	6.88%
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	0.0070

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

27 73825 0000000 Form PCR

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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)	16,507.96				16,507.96
Enterprise (Objects 1000-5999, 6400, and 6500)		159,352.68			159,352.68
Facilities Acquisition & Construction (Objects 1000-6500)	7.5° (1.5°) W (1.5°)		34,145.33	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	34,145.33
Other Outgo (Objects 1000-7999)			84	1,983,798.30	1,983,798.30
Total Other Costs	16,507.96	159,352.68	34,145.33	1,983,798.30	2,193,804.27

Unaudited Actuals 2014-15 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

escription	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
GENERAL FUND	3,179.33	0.00	0.00	(206,244.45)				
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	3,179.33	0.00	0.00	(200,244.43)	0.00	247,676.00	207,392.18	125.
CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00		0.00	0.
SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail								
Fund Reconciliation								
ADULT EDUCATION FUND Expenditure Detail	83.60	0,00	0.00	0.00	247,676.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				F	247,070.00	0.00	0.00	
CHILD DEVELOPMENT FUND Expenditure Detail Other Sources/Uses Detail	17,807.78	0.00	71,911.03	0.00	0.00	0.00		
Fund Reconciliation				Г		-	5.76	72,939
CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	(21,070.71)	134,333.42	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	134,333
DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00			22000			
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	
PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00				Γ		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00	0.00	
Fund Reconciliation SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY				6.3		. [
Expenditure Detail Other Sources/Uses Detail		13 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0.00	0.00	0.00	
Fund Reconciliation SCHOOL BUS EMISSIONS REDUCTION FUND						ŀ	0.00	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00	1	
Fund Reconciliation							0.00	
FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	.0.00	. 0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						ľ		
Expenditure Detail Other Sources/Uses Detail	1				0.00	0.00	0.00	
Fund Reconciliation BUILDING FUND						İ	0.00	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		1	0.00	0.00	2000000	
Fund Reconciliation CAPITAL FACILITIES FUND						H	0.00	
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	
STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation COUNTY SCHOOL FACILITIES FUND						Ī		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		# # # # # # # # # # # # # # # # # # #	0.00	8.421.88		
Fund Reconciliation SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						ŀ	0.00	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	1,248.68		
Fund Reconciliation							0.00	
CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	
BOND INTEREST AND REDEMPTION FUND Expenditure Detail					1			
Other Sources/Uses Detail Fund Reconciliation				A Programmer	0.00	0.00	0.00	
DEBT SVC FUND FOR BLENDED COMPONENT UNITS				1. 7.				
Expenditure Detail Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation TAX OVERRIDE FUND							0.00	
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	
DEBT SERVICE FUND Expenditure Detail					0.070.50	0.00		
Other Sources/Uses Detail Fund Reconciliation				F	9,670.56	0.00	0.00	
FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.30				0.00	0.00	
Fund Reconcillation CAFETERIA ENTERPRISE FUND	Granne		. 1000				0.30	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		

Unaudited Actuals 2014-15 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

27 73825 0000000 Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
2 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation		1			0.00	0.00	0.00	0.00
33 OTHER ENTERPRISE FUND		1				F	0.00	0.00
Expenditure Detail	0.00	0.00		學院的思想的		1		
Other Sources/Uses Detail	0.00	0.00			0.00	0.00	1	
Fund Reconciliation		1			0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND		1			1	F		
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail	0.00				0.00	0.00		
Fund Reconciliation		1		A STATE OF THE ASSESSMENT			0.00	0.00
57 SELF-INSURANCE FUND		1				Γ		
Expenditure Detail	0.00	0.00				200000		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					.		0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail		Activities (Files						
Other Sources/Uses Detail		1			0.00			
Fund Reconciliation		- 1					0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND					1			
Expenditure Detail	0.00	0.00			200			
Other Sources/Uses Detail				-	0.00		0.00	0.00
Fund Reconciliation					4 1 .426	177.00	0.00	0.0
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail							1	
Other Sources/Uses Detail		SETTING THE PROPERTY.					0.00	0.0
Fund Reconciliation				**	A 18 18 18 18 18 18 18 18 18 18 18 18 18		0.00	0.0
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation TOTALS	21,070,71	(21,070,71)	206.244.45	(206.244.45)	257,346.56	257,346.56	207.397.94	207,397.94

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison 2014-15 Expenditures by LEA (LE-CY)

	·	1	2014	-15 Expenditures by	LEA (LE-CY)				T.	
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
	UNDUPLICATED PUPIL COUNT									46
TOTAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-9999)								İ	
1000-1999	Certificated Salaries	220,245.32	0.00	0.00	0.00	54,646.85	434,713.97	1,009,159.98		1,718,768.1
2000-2999	Classified Salaries	94,170.02	0.00	0.00	0.00	106,376.06	722,413.01	390,303.84		1,313,262.9
3000-3999	Employee Benefits	90,797.90	0.00	0.00		64,241.52	384,860.24	416,955.77		956,855.4
	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
5000-5999	Services and Other Operating Expenditures	4,546.02	0.00	0.00	0.00	0.00	142,719.30	440,973.88		588,239.2
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7400-1403	Total Direct Costs	409,759.26	0.00	0.00	0.00	225,264.43	1,684,706.52	2,257,393.47	0.00	4,577,123.6
7040	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7310		0.00	0.00	0.00		0.00	0.00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	1.029.174.86	0.00	100.00 A 14 A 200		V.00				1,029,174.8
PCRA	Program Cost Report Allocations	1/2-11/11	0.00	0.00		0.00	0.00	0.00	0.00	1,029,174.8
	Total Indirect Costs and PCR Allocations	1,029,174.88		0.00		225,264.43	1,684,706.52	2,257,393.47	0.00	5,606,298.5
	TOTAL COSTS	1,438,934.12	0.00	0.00	0.00	223,204.43	1,004,700.02	2,201,353.41	0.00	J,000,250
	PENDITURES (Funds 01, 09, and 62; resources 3000-59	99, except 3385) 0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Certificated Salaries	94,170.02	0.00	0.00		108,317,74	643,700,74	358,496.79		1,202,685.2
	Classified Salaries Employee Benefits	37,620.62	0.00	0.00		49,332.00	234,477.65	144,163.30		465,593.5
	Employee Benefits Books and Supplies	0.00	0.00	0.00		0.00	0.00	0.00		0.0
	Services and Other Operating Expanditures	0.00	0.00	0.00		0.00	0.00	0.00		0.0
	Capital Outley	0.00	0.00	0.00		0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00		0.00	0.00	0.00		0.0
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
1400 1400	Total Direct Costs	131,790.64	0.00	0.00	0.00	155,649.74	878,178.39	502,660.09	0.00	1,688,278.8
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	131,790.64	0.00	0.00	0.00	155,649.74	878,178.39	502,660.09	0.00	1,668,278.8
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,028,759.8
	TOTAL COSTS	1889 (A. 1977)					그렇게 그 그 살아.			639,519.0

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Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison 2014-15 Expenditures by LEA (LE-CY)

			4017	-15 Expenditures by	440 017					
Object Code		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 0	000-2999, 3385, & 6	000-9999)		1		1			
1	Certificated Salaries	220,245.32	0.00	0.00	0.00	54,646.85	434,713.97	1,009,159.98		1,718,766.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	58.32	78,712.27	31,807.05		110,577.64
	Employee Benefits	53,177.28	0.00	0.00	0.00	14,909.52	150,382.59	272,792.47		491,261.86
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	4,546.02	0.00	0.00	0.00	0.00	142,719.30	440,973.88		588,239.20
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	277,988.62	0.00	0.00	0.00	69,614.69	806,528.13	1,754,733.38	0.00	2,908,844.82
									•	0.00
7310	Transfers of Indirect Costs	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	J 0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,029,174.86	200 P. S. J. P. P. S. B.				0.00		2.00	1,029,174.86
	Total Indirect Costs and PCR Allocations	1,029,174.86	0.00	0.00		0.00		0.00	0.00	
	TOTAL BEFORE OBJECT 8980	1,307,143.48	0.00	0.00	0.00	69,614.69	806,528.13	1,754,733.38	0.00	3,938,019.68
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)				A STAN					1,028,759.86
	TOTAL COSTS	A A HARLING			COURS TAX FINITE				His wall and	4,966,779.54
LOCAL EXP	ENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8	8000-9999)								
1000-1999	Certificated Salaries	43.00	0.00	0.00	0.00	52.00	3,264.00	7,686.00		11,045.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	2,634.00	0.00	0.00	0.00	638.00	1,770.00	4,695.00		9,735.00
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
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
7430-7439	Debt Service	0.00	0.00	0.00		0.00	0.00	0.00		0,00
	Total Direct Costs	2,677.00	0.00	0.00	0.00	688.00	5,034.00	12,381.00	0.00	20,780.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	ļ.	0.00
7350	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00	0.00	0.00		0.00
/350	Total Indirect Costs	0.00	0.00	0.00		0.00	+	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,677,00	0.00	0.00				12,381.00	0.00	20,780,00
ŀ		STATE STANDARD SERVER SE	The second of the News	V-grassian control		Section Control of the Person	ke series and a series of the			
8980	Contributions from Unrestricted Revenues to Federal				上海(路)。17					
l	Resources (from Federal Expenditures section)			A CONTRACTOR			No. of the second	Site water		1,028,759.86
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all		5	理論是可以由於		1.571200000		ALL CARENCE	19.30	
	goals; resources 2000-2999 & 6010-7810, except 6500,	The second	divine the sor			THE PERSON NAMED OF	2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		The desired and	
	6510, & 7240, goals 5000-5999)	图 排稿 特殊		2005:加此 机	evalues, said	THE RESERVE				
1	•	[成長的問題]	SHALL LINE	2000年1月11日	3. 在 野時間的世份中	33.PP是不是			一一把工作工程	2.490,593.86
	TOTAL COSTS				0.00				伊拉斯 医聚香叶	3,540,133.72
	IOIAE COSIS	I was a second of the second of the second	and the second of the second of the second	شناخه ما در در البيا الانتخاص و ا	Part of the state	<u>ئىچى دىدا ئىلىدىكى بىلام دىدى.</u>	e general se a de de de la constantina de la constantina de la constantina de la constantina de la constantina	to cited telepolite differentials at 24th 4 c	A STATE OF THE PARTY OF THE PAR	3,070,100.12

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

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2013	-14 Expenditures	A. State and Local	B. Local Only
	Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	4.835.744.64	3,554,457.86
2.	Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3.	Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	4,835,744.84	3,554,457.88
	nduplicated Pupil Count Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	386.00	
2.	Enter any adjustments not included in Line C1 (explain below) n/a	0.00	
3.	2013-14 Undupilcated Pupil Count, Adjusted for 2014-15 MOE Calculation		
1	/line C1 alue Line C2)	200 00	

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

27 73825 0000000 Report SEMA

SELPA:	Monterey County (AS)							
member of a	sed 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 SELPA, submit this form together with the 2014-15 Expenditures by LEA (LE-CY) and the 2013-14 Expenditures by LEA (LE-PY) to J. If a single-LEA SELPA, submit the forms to the CDE.							
After reviewi MOF require	ng all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 nent.							
	Combined state and local expenditures							
x	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.							
	 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.							
	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.							
	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

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Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

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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].

	_	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	639,519.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	534,749.00		
Increase in funding (if difference is positive)	104,770.00		
Maximum available for MOE reduction (50% of increase in funding)	52,385,00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>95,927.85</u> (b)		
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)			
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>52,385.00</u> (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		52,385.00	52,385.00
THIS SECTION IS NOT APPLICABLE! 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)	<u>95,927.85</u> (f)		

Monterey County (AS)

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

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SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			建筑生产工作工
1. Total special education expenditures	5,606,298.54		
2. Less: Expenditures paid from federal sources	639,519.00		
3. Expenditures paid from state and local sources	4,966,779.54	4,835,744.64	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		52,385.00	
Net expenditures paid from state and local sources	4,966,779.54	4,783,359.64	183,419.90
4. Special education unduplicated pupil count	468	386	
5. Per capita state and local expenditures (A3/A4)	10,612.78	12,392.12	(1,779.34)

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.

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

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B. LOCAL EXPENDITURES ONLY METHOD

	FY 2014-15	FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement	nt:		
Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1	3,540,133.72	3,554,457.86 0.00	
Less: 50% reduction from SECTION 2		52,385.00	
Net expenditures paid from local sources	3,540,133.72	3,502,072.86	38,060.86
b. Per capita local expenditures (B1a/A4)	7,564.39	9,072.73	(1,508.34)

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.

Danica Salazar	831-633-3343 x1207
Contact Name	Telephone Number
Director of Fiscal Services	dsalazar@nmcusd.crg
Title	E-mail Address

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison 2014-15 Expenditures by SELPA (SE-CY)

27 73825 0000000 Report SEMA

SELPA:

Monterey County (AS)

Object Code		Montercy COE (A900)	Alisal Union Elementary (ASO1)	Chuaiar Union Elementary (AS02)	Greenfield Union Elementary (ASO4)	King City Union Elementary (AS05)	Salinas City Elementary (AS08)
	ENDITURES - All Sources						•
	Certificated Salaries						
2000-2999	Classified Salaries						
	Employee Benefits						
	Books and Supplies						
	Capital Outlay						
7130	State Special Schools						
7430-7439							
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				_		
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	RES - Paid from State and Local Sources			!			
	Certificated Salaries						
3000-3999	Employee Benefits						
	Books and Supplies						
	Services and Other Operating Expenditures			_			
	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
•	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			·			
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	King City Joint Union High (AS13)	Salinas Union High (AS14)
TOTAL EXPE	ENDITURES - All Sources						
1000-1999	Certificated Salaries						
	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999							
6000-6999							
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
							ļ
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund					<u> </u>	
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITU	RES - Paid from State and Local Sources				ŀ	ļ.	Ì
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures			<u> </u>			
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA:

Monterey County (AS)

Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
TOTAL EXP	ENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						•
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	RES - Paid from State and Local Sources	1	[}		
	Certificated Salaries						
	Classified Salaries						
	Employee Benefits						
	Books and Supplies						
5000-5999						,,,,	
6000-6999							
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			_			
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA:

Monterey County (AS)

Object Code	Description	Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
TOTAL EXPE	ENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	· · · · · · · · · · · · · · · · · · ·						
7130	State Special Schools						
7430-7439	• • • • • • • • • • • • • • • • • • • •						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITU	RES - Paid from State and Local Sources			ĺ			
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999							
6000-6999							
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				ł	<u>.</u>	
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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SELPA:

Monterey County (AS)

Object Code	Description	Lagunita Elementary (AS27)	Monterey County SELPA JPA (AS99)	Adjustments*	Total
TOTAL EXPE	ENDITURES - All Sources				
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITU	RES - Paid from State and Local Sources				
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits .				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

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Object Code	. Description	Monterey COE (ASCO)	Alisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS08)
EXPENDITURE	ES - Paid from Local Sources						
1000-1999 (Certificated Salaries						
2000-2999 (Classified Salaries						
3000-3999 E	Employee Benefits			1			,,,
4000-4999 E	Books and Supplies						
5000-5999 \$	Services and Other Operating Expanditures						
6000-6999 (Capital Outlay						
7130 8	State Special Schools						
7430-7439	Debt Service						<u>.</u>
1	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310 7	Transfers of Indirect Costs						
7350 1	Transfers of Indirect Costs - Interfund						
1	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
1	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
F	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980 (Contributions from Unrestricted Revenues to State Resources						
٦	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATE	ED PUPIL COUNT		,				

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

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Object Code	Description	San Antonio Union Etementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	King City Joint Union High (AS13)	Salinas Union High (AS14)
EXPENDITU	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expanditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT						

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

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Object Code	Description	Carmel Unified	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS19)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
EXPENDITUI	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						·
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						•
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA'	TED PUPIL COUNT						

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

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Object Code		Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
EXPENDITUR	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
	Classified Salaries						
3000-3999	Employee Benefits	<u></u> ,,					
4000-4999	Books and Supplies						
	Services and Other Operating Expanditures			· . .			•
1	Capital Outlay	<u> </u>					
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00_	0.00	0.00	0.00	0.00	0.00
7310 7350	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	·					
/350	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
Ì	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 5500	0.00	0.00	0.00	0,00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources	, . 					
	TOTAL COSTS	0.00	0.00	. 0.00	0.00	0.00	0.00
UNDUPLICAT	TED PUPIL COUNT						

^{*} Altach an additional sheet with explanations of any amounts in the Adjustments column.

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Object Code	Description	Legunite Elementary (AS27)	Monterey County SELPA JPA (AS99)	Adjustments*	Total
EXPENDITUR	RES - Paid from Local Sources		·		
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				2.22
8980	Contributions from Unrestricted Revenues to State Resources				0.00
0000		<u> </u>	0.00		0.00
UNDUPLICAT	TOTAL COSTS	0.00	0.00	0.00	0.00

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

				,				
(Enter from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual Comparison, 2013-14 Expenditures by LEA (LE-PY) worksheets)	Monterey COE (AS00)	Alisal Union Elementary (ASO1)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Selines City Elementary (AS08)	San Antonio Union Elementary (AS07)	Santa Rita Union Etementary (AS08)
A. Total 2013-14 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
Audit adjustments of 2013-14 special education expenditures not included in Line 1			· · · · · · ·					
Restatements of 2014-15 special education beginning fund balances not included in Line 1		-						
4. Other adjustments not included in Line 1								
2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Celculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Total 2013-14 Local Expenditures (LE-PY, Column B) Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1						*		
4. Other adjustments not included in Line 1	·							
2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Unduplicated Pupil Count 1. Amount reported in 2013-14 Report SEMA, LE-CY								
2. Adjustments not included in Line C1								
2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2) And And And Additional Chartest Calculation (Line C1 plus Line C2) And And And And And And And And And And	0	0	0	0	0	0	0	0

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

								
(Enter from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual Comparison, 2013-14 Expenditures by LEA (LE-PY) worksheets)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	King City Joint Union High (AS13)	Salinas Unien High (AS14)	Carmel Unified (A\$15)	Monterey Peniasula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)
A. Total 2013-14 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheats								
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Total 2013-14 Local Expenditures (LE-PY, Column B) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 Local Expanditures, Adjusted for 2014-15 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Unduplicated Pupil Count 1. Amount reported in 2013-14 Report SEMA, LE-CY								
2. Adjustments not included in Line C1								
2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)		0	0	_0	0	0	0	O

Attach an additional sheat with explanations of any amounts in the Adjustments column

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(Enter from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual Comparison, 2013-14 Expanditures by LEA (LE-PY) worksheets)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)	Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soleded Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS28)
A. Total 2013-14 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Total 2013-14 Local Expenditures (LE-PY, Column B) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Unduplicated Pupil Count 1. Amount reported in 2013-14 Report SEMA, LE-CY 2. Adjustments not included in Line C1								
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2) A Nach on additional about with content into a functional laboration (Line C1) A Nach on additional about with content into a functional laboration (Line C1) A Nach on additional about with content into a functional laboration (Line C1) A Nach on additional about with content into a function (Line C1)	0	0	0	0	0	0	0	0

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

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(E) Co	nter i	from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual rison, 2013-14 Expenditures by LEA (LE-PY) worksheets)	Legunite Elementary (AS27)	Monterey County SELPA JPA (ASS9)	Adjustments*	TOTAL
A.		tal 2013-14 State and Local Expenditures (LE-PY, Column A) Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets				0.00
						0.00
	2.	Audit adjustments of 2013-14 special education expenditures not included in Line 1				0.00
	3.	Restatements of 2014-16 special education beginning fund balances not included in Line 1				0.00
	4.	Other adjustments not included in Line 1				0.00
	5.	2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00
Г						
B.	To	tal 2013-14 Local Expenditures (LE-PY, Column B)				
		Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets				0.00
	2.	Audit adjustments of 2013-14 special education expenditures not included in Line 1				0.00
	3.	Restatements of 2014-15 special education baginning fund balances not included in Line 1				0.00
	4.	Other adjustments not included in Line 1				0.00
	5.	2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00
\vdash			0.00	3.00	3.00	0.00
	H	dunicated Punil Count				
Γ.		Amount reported in 2013-14 Report SEMA, LE-CY				0
	2.	Adjustments not included in Line C1				0
	3.	2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	. 0	0	G	0

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

27 73825 0000000 Report SEMA

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SELPA:	Monterey County (AS)		
This form is u Expenditures	ised to check maintenance of effort (MOE) for a SELPA with two or more memb by SELPA (SE-CY) and the 2013-14 Expenditures by SELPA (SE-PY), to the C	pers. Submit this form, together CDE.	with the 2014-15
After reviewi MOE require	ng all sections of this form, please select which of the following methods ment.	your SELPA chooses to use	to meet the 2014-15
	A method must be selected!		
	Combined state and local expenditures		
	Local expenditures only		
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		
	If your SELPA determines that a reduction in expenditures occurred as a rescalculate a reduction to the required MOE standard. Reductions may apply to MOE standard, or both.	uit of one or more of the followir o local only MOE standard, com	ng conditions, you may bined state and local
	 Voluntary departure, by retirement or otherwise, or departure for just cause related services personnel. 	e, of special education or	
	2. A decrease in the enrollment of children with disabilities.		
	The termination of the obligation of the agency to provide a program of sp child with a disability that is an exceptionally costly program, as determine	ecial education to a particular and by the SEA, because the child	i :
	Has left the jurisdiction of the agency; 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.		
	The termination of costly expenditures for long-term purchases, such as t equipment or the construction of school facilities.	he acquisition of	
	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

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

27 73825 0000000 Report SEMA

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SELPA:

Monterey County (AS)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))
IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly dispreportionate 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 1985. 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].

	_	State and Local	Local Only
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)	<u>0.00</u> (b)		
lif (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)		
L			

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

27 73825 0000000 Report SEMA

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SELPA:	Monterey County (AS)	-	•	
SECTION 3		Column A	Column B	Column C
		Actual Expenditures FY 2014-15 (SE-CY Worksheet)	Actual Expenditures FY 2013-14 (SE-PY Worksheet)	Difference (A - B)
	D STATE AND LOCAL EXPENDITURES METHOD Total special education expenditures	0.00		
2.	Less: Expenditures paid from federal sources	0.00		
3.	Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	0.00	0.00 0.00 0.00 0.00	0.00
4.	Special education unduplicated pupil count	0	0	
5.	Per capita state and local expenditures (A3/A4)	0.00	0.00	0.00

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.

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

27 73825 0000000 Report SEMA

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SELPA:	Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

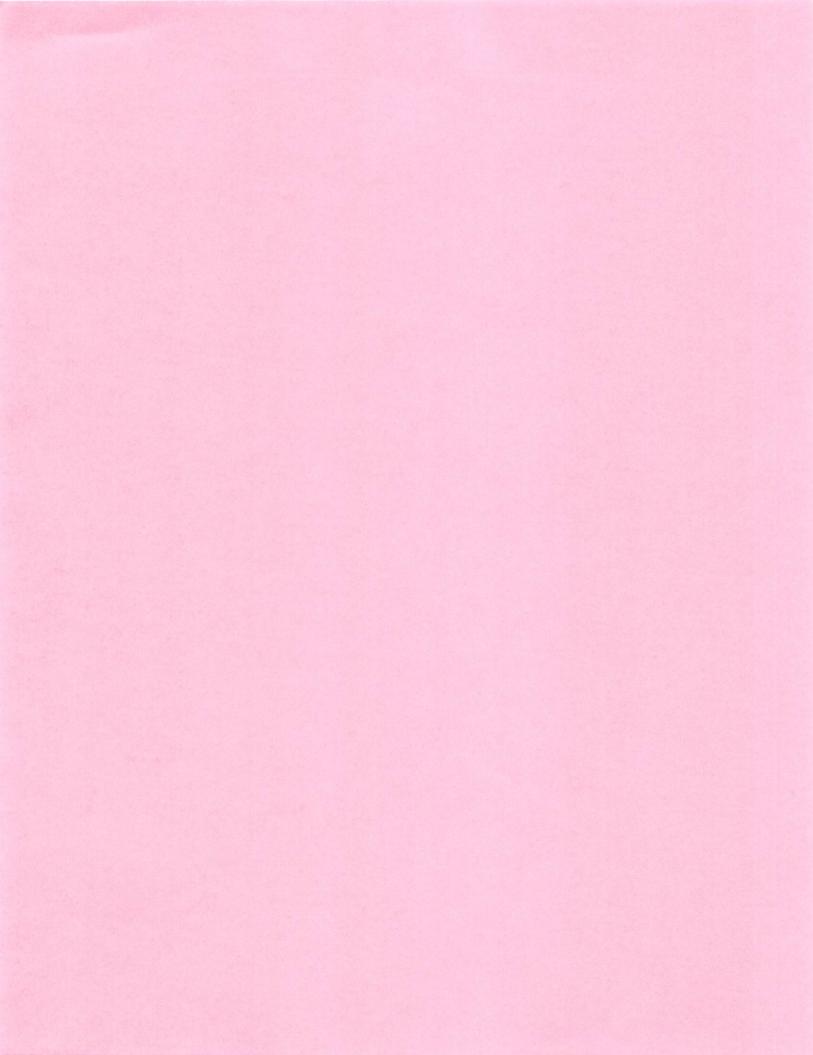
		FY 2014-15	FY 2013-14	Difference
1.	Last year's local expenditures met MOE requirement	:		
	a. Expenditures paid from local sources	0.00	0.00_	
	Less: Exempt reduction(s) from SECTION 1		0.00	国际发展的
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	0.00	0.00	0.00
	b. Per capita local expenditures (B1a/A4)	0.00	0.00	0.00

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 SELPA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Contact Name	Telephone Number
Title	E-mail Address



Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

27 73825 0000000 Form NCMOE

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	Fun	ds 01, 09, an	d 62	2014-15	
Section I - Expenditures	Goals	Functions	Objects	Expenditures	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	41,703,529.32	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,001,201.67	
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	8.00_	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	253,904.69	
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00	
4. Other Transfers Out	All	9200_	7200-7299	14,518.00	
5. Interfund Transfers Out	All	9300	7600-7629	247,676.00	
		9100	7699		
6. All Other Financing Uses	All	9200	7651	0.00	
_ ,,		All except 5000-5999,		0.00	
7. Nonagency	7100-7199	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	
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must es in lines B, C D2.			
Total state and local expenditures not allowed for MOE calculation		: 55! :			
(Sum lines C1 through C9)		***		516,106.69	
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	Ali	All	1000-7143, 7300-7439 minus 8000-8699	272,733.04	
Expenditures to cover deficits for student body activities	Manually	entered. Must litures in lines	not include	•	
E. Total expenditures subject to MOE	expend	incres in intes	A GI DI.		
(Line A minus lines B and C10, plus lines D1 and D2)				36,458,954.00	

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

27 73825 0000000 Form NCMOE

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Se	ction II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
	Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,225.40
В.	Expenditures per ADA (Line I.E divided by Line II.A)		8,628.52
	ction III - MOE Calculation (For data collection only. Final termination will be done by CDE) Total		Per ADA
	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.) 34.226.	244 26	8,249.95
	Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	000	
	2. Total adjusted base expenditure amounts (Line A plus Line A.1) 34,226,	244.26	8,249.95
В.	Required effort (Line A.2 times 90%) 30,803	,619.83	7,424.96
C.	Current year expenditures (Line I.E and Line II.B) 36,458	,954.00	8,628.52
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 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

Unaudited Actuals 2014-15 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

27 73825 0000000 Form NCMOE

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SECTION IV - Detail of Adjustments to Base Expenditures of Adjustments	Total Expenditures	Expenditures Per ADA
rescription of Aujustinents	Laponaturos	TO POR
	1	
otal adjustments to base expenditures	0.00	0.0

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

			Teacher Full-Time Ec	nuivalents		Classrooi	n 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)
	stributed Expenditures, Funds 01, 09, and 62, 9000 (will be allocated based on factors input)	189,794.66	275,690.88	2,344,788.61	472,727,40	3,525,184.19	0.00	2.013,749.40
B. Enter Allocation (Note: Alle		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	Description							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	186.13	186.13	186.13	186.13	216.50		1,470.00
3100	Alternative Schools	0.00	0.00	0.00	0.00			0.00
3200	Continuation Schools	4,00	4.00	4.00	4.00	8.00		0.00
3300	Independent Study Centers	3.00	3.00	3.00	3.00	3.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00			0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00			0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00			0.00
3800	Vocational Education	6.00	6.00	6.00	6.00	8.00		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	3.00	3.00	3.00	3.00	11.00		0.00
4850	Migrant Education	1.00	1.00	1.00	1.00	5.25		0.00
5000-5999	Special Education (allocated to 5001)	56.70	56.70	56.70	56.70	22.00		67.00
6000	ROC/P	0.00	0.00	0.00	0.00			0.00
Other Goals	Description							
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	0.00	0.00	0.00	0,00			0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00			0.00
Other Funds	Description		20.5					
••	Adult Education (Fund 11)					5.00		
	Child Development (Fund 12)	15.34	15.34	15.34	15.34	8.00		0.00
	Cafeteria (Funds 13 & 61)					6.00		
C. Total Allocation		275.17	275.17	275.17	275.17	292.75	0.00	1,537.0

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report

Printed: 9/14/2015 6:05 PM

	T		Direct Costs -		Central Admin		Total Costs by
	1	Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional							
Goals							
0001	Pre-Kindergarten	4,034.77	0.00	4,034.77	277.69		4,312.46
1110	Regular Education, K-12	20,598,610.04	6,753,659.93	27,352,269.97	1,882,496.44		29,234,766.41
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	553,932.28	144,056.21	697,988.49	48,038.46		746,026.95
3300	Independent Study Centers	515,832.10	71,917.30	587,749.40	40,451.35		628,200.75
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	547,423.81	167,917.84	715,341.65	49,232.77		764,574.42
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	615,320.24	168,250.26	783,570.50	53,928.57		837,499.07
4850	Migrant Education	667,381.88	75,149.32	742,531.20	51,104.07		793,635.27
5000-5999	Special Education	4,577,123.68	1,029,174.86	5,606,298.54	385,848.67		5,992,147.21
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	8.00	0.00	8.00	0.55		8.55
Other Costs			Property of Loney.				
	Food Services					16,507.96	16,507.96
	Enterprise	A CONTRACTOR OF	\$15/4-1976 AME	T. S. S. S. P. L. S. R. C. A.	数据: 14. 数数数数数	159,352.68	159,352.68
	Facilities Acquisition & Construction					34,145.33	34,145.33
	Other Outgo					1,983,798.30	1,983,798.30
	Adult Education, Child Development,		. Patrick Committee (1995)		Control Spirit Contro	Charles and the second	
Other	Cafeteria, Foundation ([Column 3 +						
Funds	CAC, line C5] times CAC, line E)		411,809.44	411,809.44	302,989.00		714,798.44
	Indirect Cost Transfers to Other Funds		411,003.44 472.10 ABABA MARAN		502,757.00	" 你就是那么是說	,.20
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				(206,244.45)		(206,244.45
		e tradition to the contract of	granden of the Section of the Additional	The Real Property of the State of State		100 Mart Access 100 Mart 100 M	<u> </u>
	Total General Fund and Charter	28,079,666.80	8,821,935.16	36,901,601.96	2,608,123.12	2,193,804.27	41,703,529.35
	Schools Funds Expenditures	\ \Z\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	0,021,933.10	30,901,001.90	2,000,123.12	2,172,004.27	71,/03,347.33

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional		.,,,,	2200)	21757	(Function 2700)								
Goals	1	-											
0001	Pre-Kindergarten	3,326.77	708.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,034.77
1110	Regular Education, K-12	18,276,594.90	808,965.54	54,939.76	229,019.26	938,251.58	447.58	263,007.76			27,383.66	0.00	20,598,610.04
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	390,433.69	0.00	0.00	104,255.89	0.00	0.00	0.00			59,242.70	0.00	553,932.28
3300	Independent Study Centers	449,624.98	0.00	0.00	66,207.12	0.00	0.00	0.00			0.00	0.00	515,832.10
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	450,384.94	0.00	35,325.94	34,592.73	0.00	0.00	0.00	100		27,120.20	0.00	547,423.81
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0,00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0,00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	482,240.22	73.978.39	1,468.67	54,703.35	1,288.77	1,640.84	0.00			0.00	0.00	615,320.24
4850	Migrant Education	287,355.96	108,474.28	58.50	235.32	265,584.32	0,00	0.00	- C.C. CONTROL STREET, PORT AND ADMINISTRATION OF THE		5,673.50	0.00	667,381.88
5000-5999	Special Education	3,599,735.56	207,160.18	0.00	0.00	770,227.94	0.00	0.00	27.472		0.00	0.00	4,577,123.68
6000	ROC/P	0,00	0.00	0,00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	1												
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		8.00	0.00	0,00	0.00	8.00
			1										

• Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support Cos	sts (Based on factors in	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goa	•				
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,220,682.03	2,607,010.68	1,925,967.22	6,753,659.93
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	47,723.25	96,332.96	0.00	144,056.21
3300	Independent Study Centers	35,792.44	36,124.86	0.00	71,917.30
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	71,584.88	96,332.96	0.00	167,917.84
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	35,792.44	132,457.82	0.00	168,250.26
4850	Migrant Education	11,930.82	63,218.50	0.00	75,149.32
5000-5999	Special Education (allocated to 5001)	676,477.04	264,915.64	87,782.18	1,029,174.86
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds	Adult Education (Fund 11)		60,208.10		60,208.10
	Child Development (Fund 12)	183,018.66	96,332.96	0.00	279,351.62
	Cafeteria (Funds 13 and 61)		72,249.72		72,249.72
Total Allocated S		3,283,001.56	3,525,184.20	2,013,749.40	8,821,935.16

Unaudited Actuals 2014-15 Program Cost Report Schedule of Central Administration Costs (CAC)

27 73825 0000000 Form PCR

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A.	Central Administration Costs in General Fund and Charter Schools Funds	
	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1	9000, Objects 1000-7999)	406,856.16
	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and	
2	9000, Objects 1000-7999)	47,031.25
	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal	
3	0000, Objects 1000-7999)	1,658,830.30
	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-	
4	7999)	701,649.85
	= 1 m · 1 · 1 · 1 · 1 · m · 1	2 914 267 56
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,814,367.56
	The A Change Land Allegated Costs in Consul Fund and Chapter Schools Funds	
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	28,079,666.80
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	20,072,000.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,821,935.16
-		
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	36,901,601.96
C.	Direct Charged Costs in Other Funds	241 200 00
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	341,288.08
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,270,245.37
		0 270 000 20
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,379,022.30
	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
4	Touridation it unus 13 de 31, Objects 1000-3777, except 3100)	3.00
5	Total Direct Charged Costs in Other Funds	3,990,555.75
D.	Total Direct Charged and Allocated Costs (B3 + C5)	40,892,157.71
—	VAMI NI AAL AND BUR BUR INDABIGE CAME (SO . CO)	, , , , , , , , , , , , , , , , , , ,
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.88%

Unaudited Actuals 2014-15 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

27 73825 0000000 Form PCR

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)	16,507.96				16,507.96
Enterprise (Objects 1000-5999, 6400, and 6500)		159,352.68			159,352.68
Facilities Acquisition & Construction (Objects 1000-6500)			34,145.33		34,145.33
Other Outgo (Objects 1000-7999)				1,983,798.30	1,983,798.30
Total Other Costs	16,507.96	159,352.68	34,145.33	1,983,798.30	2,193,804.27

Unaudited Actuals 2014-15 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

escription	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
GENERAL FUND Expenditure Detail	3,179.33	0.00	0.00	(206,244.45)				
Other Sources/Uses Detail Fund Reconciliation				-	0.00	247,676.00	207,392.18	125.3
CHARTER SCHOOLS SPECIAL REVENUE FUND						Г		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation							0.00	0.
SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail								
Other Sources/Uses Detail				Version bearing				
Fund Reconciliation 1 ADULT EDUCATION FUND		Contract Contract		2000 W 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		-		
Expenditure Detail	83.60	0.00	0.00	0.00			1	
Other Sources/Uses Detail Fund Reconciliation				-	247,676.00	0.00	0.00	0
2 CHILD DEVELOPMENT FUND			V-000 P-000 P-000		- 1	Г		•
Expenditure Detail	17.807.78	0.00	71,911.03	0.00	0.00	0.00	1	
Other Sources/Uses Detail Fund Reconciliation		1		F	0.50	0.00	5.76	72,939
3 CAFETERIA SPECIAL REVENUE FUND			404 000 40			1	1	
Expenditure Detail Other Sources/Uses Detail	0.00	(21,070.71)	134,333.42	0.00	0.00	0.00		
Fund Reconciliation							0.00	134.333
4 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00				1	1	
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation						-	0.00	0
5 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00			2000-201			
Other Sources/Uses Detail					0.00	0.00	0.00	0
Fund Reconciliation 7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						F	0.00	
Expenditure Detail					0.00		1	
Other Sources/Uses Detail				-	0.00	0.00	0.00	C
Fund Reconciliation 8 SCHOOL BUS EMISSIONS REDUCTION FUND						Ī		
Expenditure Detail	0.00	0.00		GAN SALES	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				1	0.00	0.00	0.00	0
9 FOUNDATION SPECIAL REVENUE FUND		500000		1		Γ		
Expenditure Detail	.0.00	. 0.00	0.00	0.00		0.00	1	
Other Sources/Uses Detail Fund Reconciliation						5.00	0.00	C
O SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						- 1	ı	
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		i i				-	0.00	
1 BUILDING FUND Expenditure Detail	0.00	0.00			277		- 1	
Other Sources/Uses Detail	0.00	0.00		12.	0.00	0.00		_
Fund Reconciliation						-	0.00	
5 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	c
Fund Reconciliation O STATE SCHOOL BUILDING LEASE/PURCHASE FUND						F	0.00	
Expenditure Detail	0.00	0.00			2000			
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation 5 COUNTY SCHOOL FACILITIES FUND					- 1	l l	0.00	
Expenditure Detail	0.00	0.00		n discourse		8,421.88		
Other Sources/Uses Detail Fund Reconciliation					0.00	8,421.88	0.00	C
0 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS				10. The second s	- 1			
Expenditure Detail	0.00	0.00			0.00	1,248.68		
Other Sources/Uses Detail Fund Reconciliation					0.00	1,240.00	0.00	(
9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS					į			
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00		0.00	(
1 BOND INTEREST AND REDEMPTION FUND						1		
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail					1			100
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 3 TAX OVERRIDE FUND						ŀ	0.00	
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation 56 DEBT SERVICE FUND						t	0.00	
Expenditure Detail					0.070.50	200		
Other Sources/Uses Detail Fund Reconciliation				H	9,670.56	0.00	0.00	
57 FOUNDATION PERMANENT FUND						Ī		
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail Fund Reconcillation				ľ		5.50	0.00	
		1 1	1	1	1	I		
61 CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00	ı			

Unaudited Actuals 2014-15 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

27 73825 0000000 Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
2 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.1001			
Other Sources/Uses Detail			1200		0.00	0.00	2.22	2.22
Fund Reconciliation						_	0.00	0.00
3 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00					1	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		1			1	1	0.00	0.00
6 WAREHOUSE REVOLVING FUND						1	1	
Expenditure Detail	0.00	0.00			0.00	0.00	1	(10)
Other Sources/Uses Detail		1			0.00	0.00	0.00	0.00
Fund Reconciliation		1			1	-	0.00	0.00
7 SELF-INSURANCE FUND			ALTERNATION OF					
Expenditure Detail	0.00	0.00			0.00	0.00	1	
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation							0.00	0.00
1 RETIREE BENEFIT FUND							1	
Expenditure Detail Other Sources/Uses Detail		AWAREN SERVICE TO SER			0.00		1	
Fund Reconciliation					0.00		0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND		1			1			
Expenditure Detail	0.00	0.00			1			
Other Sources/Uses Detail	2.00				0.00			
Fund Reconciliation					artin a distribution of		0.00	0.00
6 WARRANT/PASS-THROUGH FUND					AF A A A A A A A	金牌 图2000年		
Expenditure Detail							1	
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND				The state of the s				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	21,070,71	(21,070.71)	206.244.45	(206.244.45)	257.346.56	257,346,56	207,397.94	207,397.94

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT	Color								488
TOTAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	220,245.32	0.00	0.00	0.00	54,646.85	434,713.97	1,009,159.98		1,718,768.12
2000-2999	Classified Salaries	94,170.02	0.00	0.00	0.00	108,376.06	722,413.01	390,303.84		1,313,262.93
3000-3999	Employee Benefits	90,797.90	0.00	0.00	0.00	64,241.52	384,860.24	416,955.77		956,855.43
	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.03		0.00
5000-5999	Services and Other Operating Expenditures	4,546.02	0.00	0.00	0.00	0.00	142,719.30	440,973.88		588,239.20
	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
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	409,759.26	0.00	0.00	0.00	225,284.43	1,684,706.52	2,257,393.47	0.00	4,577,123.88
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
PCRA	Program Cost Report Allocations	1,029,174,88		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		م برانعهد و اصلا الله الوجر براه . وأن يما الراج و إدارة السيام أهدار				1,029,174.86
. 0.0.	Total Indirect Costs and PCR Allocations	1,029,174,86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,029,174.86
	TOTAL COSTS	1,438,934.12	0.00	0.00	0.00	225,264,43	1,684,708.52	2,257,393.47	0.00	5,608,298.54
FDFRAL EX	PENDITURES (Funds 01, 09, and 62; resources 3000-59									
	Certificated Salaries	0.00	0.00	0.00	0.00	0.00_	0.00	0.00		0.00
	Classified Salaries	94,170.02	0.00	0.00	0.00	108,317.74	643,700.74	358,496.79		1,202,685.29
	Employee Benefits	37,620.62	0.00	0.00	0.00	49,332.00	234,477.65	144,163.30		465,593.57
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
	Capital Outlay	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
7430-7439	Debt Service	0.00	0.00	0.00		0.00 155.649.74	878,178.39	502,660.09	0.00	1,668,278.88
	Total Direct Costs	131,790.64	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
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00		0.00	0.00	0.00
	Total Indirect Costs TOTAL BEFORE OBJECT 8980	0.00 131,790.64	0.00	0.00	0.00	155,649,74			0.00	1,668,278.88
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS				0.00					1,028,759.86 639,519.00

			2014	-15 Expenditures by	CLX (CL-01)					
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND	OCAL EXPENDITURES (Funds 01, 09, & 62; resources 0	000-2999, 3385, & 6	000-9999)							
	Certificated Salaries	220,245.32	0.00	0.00	0.00	54,646.85	434,713.97	1,009,159.98		1,718,766.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	58.32	78,712.27	31,807.05		110,577.64
	Employee Benefits	53,177.28	0.00	0.00	0.00	14,909.52	150,382.59	272,792.47		491,261.86
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	4,546.02	0.00	0.00	0.00	0.00	142,719.30	440,973.88		588,239.20
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	277,968.62	0.00	0.00	0.00	69,614.69	806,528.13	1,754,733.38	0.00	2,908,844.82
					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		1.029.174.86
PCRA	Program Cost Report Allocations	1,029,174.88	· · · · · · · · · · · · · · · · · · ·			0.00	0.00	0.00	0.00	1,029,174.86
	Total Indirect Costs and PCR Allocations	1,029,174.88	0.00	0.00	0.00		806,528,13			3,938,019,68
	TOTAL BEFORE OBJECT 8980	1,307,143.48	0.00	0.00	0.00	69,614.69		1,754,733.38	0.00	3,938,019.68
8980	Contributions from Unrestricted Revenues to Federal	10000000000000000000000000000000000000	11.0% 经基础			10, 5 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to				
	Resources (from Federal Expenditures section)		ETT.	26 T 1981	54.5°					1,028,759.86
	TOTAL COSTS	li er gemel kontant i die t gemelle die alle die bestellt						11111	1	4,986,779.54
LOCAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8	3000-9999)								
1000-1999	Certificated Salaries	43.00	0.00	0.00	0.00	52.00	3,264.00	7,686.00		11,045.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	2,634.00	0.00	0.00	0.00	636.00	1,770.00	4,695.00		9,735.00
	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
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1	Total Direct Costs	2,677.00	0.00	0.00	0.00	688.00	5,034.00	12,381.00	0.00	20,780.00
1						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	20,780.00
	TOTAL BEFORE OBJECT 8980	2,677.00	0.00	<u> U.UU</u>	0.00	000.00	1 5,034.00	12,301.00	0.00	20,780.00
8980	Contributions from Unrestricted Revenues to Federal			Will Sales	工艺的特殊工作	- 18 SEE 19 10		Control of the Control		
	Resources (from Federal Expenditures section)		200	Sec. 2019 19 19 19 19 19 19 19 19 19 19 19 19 1	and the second			Principal Control of the		1,028,759.86
8980	Contributions from Unrestricted Revenues to State			# 16 to 1 to 1 to 1 to 1 to 1 to 1 to 1 t		国的国际			Tar Mari	
	Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500,	THE VIOLENCE STREET	a mening	44			。2777年中 中国	学和学说:	To decident	
1	goals; resources 2000-2999 & 60 10-76 10, except 6500, 6510, & 7240, goals 5000-5999)	[美国海洲	The state of the s	经验证 有限的		计算程序数字	erya y kaliaa	的確認的。中国學		
1	20.01 2 01 Hones acces acces	[新红花四种			STATE OF THE			and the	- HARMAN	2,490,593,86
	TOTAL 000TO	1200年	25 PH 1887 PM	PE ER 100 100 100 100 100 100 100 100 100 10	0.00	第四个图象			20. 电影图像图图	3,540,133,72
	TOTAL COSTS	Parintagn of the state of	esterio de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión d	and the second	وفالوائد والدائدة والمؤجول والمرازعوم	a marketing and an area	and the same of th	gaithd hilliagagaithe, aith all aicean	الكارانية فالرائح مستنجره مرهوشة	3,340,133.72

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

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2013	-14 Expenditures	A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	4,835,744.64	3,554,457.86
2.	Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3.	Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2989 & 6000-8989; Object 9795)	0.00	0.00
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	4,835,744.64	3,554,457.86
	Induplicated Pupil Count Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	386.00	
2.	Enter any adjustments not included in Line C1 (explain below) n/a	0.00	
3.	2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	386.00	

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

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SELPA:	Monterey County (AS)								
member of a	sed 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 SELPA, submit this form together with the 2014-15 Expenditures by LEA (LE-CY) and the 2013-14 Expenditures by LEA (LE-PY) to J. If a single-LEA SELPA, submit the forms to the CDE.								
After reviewi MOE require	ng all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 nent.								
	Combined state and local expenditures								
X	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.								
	 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.								
	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. 								
	 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

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

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SELPA:

Monterey County (AS)

SECTION 2

Reduction to MCE Requirement Under iDEA, Section 613 (a)(2)(C) (34 CFR Sec. 390.205(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].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	639,519.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	534,749.00		
Increase in funding (if difference is positive)	104,770.00		
Maximum available for MOE reduction (50% of increase in funding)	52,385,00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	95,927.85 (b)		
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00 (c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	52,385.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		52,385.00	52,385.00
THIS SECTION IS NOT APPLICABLE! 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)	<u>95,927.85</u> (f)		

5. Per capita state and local expenditures (A3/A4)

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

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(1,779.34)

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SELPA: Monterey County (AS) **SECTION 3** Column B Column C Column A **Actual Expenditures Actual Expenditures** Difference FY 2014-15 FY 2013-14 (LE-CY Worksheet) (LE-PY Worksheet) (A - B)A. COMBINED STATE AND LOCAL EXPENDITURES METHOD 1. Total special education expenditures 5,606,298.54 2. Less: Expenditures paid from federal sources 639,519.00 3. Expenditures paid from state and local sources 4,966,779.54 4,835,744.64 Less: Exempt reduction(s) from SECTION 1 0.00 52,385.00 Less: 50% reduction from SECTION 2 183,419.90 4,783,359.64 Net expenditures paid from state and local sources 4,966,779.54 468 386 4. Special education unduplicated pupil count

If one cr 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.

10.612.78

12,392.12

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.

Monterey County (AS)

SELPA:

Title

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

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B. LOCAL EXPENDITURES ONLY METHOD			
	FY 2014-15	FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	3,540,133.72 3,540,133.72	3,554,457.86 0.00 52,385.00 3,502,072.86	38,060.86
b. Per capita local expenditures (B1a/A4)	7,564.39	9,072.73	(1,508.34)
If one or both of the differences in Column C are position prior year's net local expenditures), the MOE requirem If both of the differences in Column C are negative, the	ent is met.		pita, are greater than
After reviewing all sections of this form, please select which of the requirement and make the selection on Page 1.	ne above methods your Li	EA chooses to use to m	eet the 2014-15 MOE
Danica Salazar Contact Name	<u>-</u>	831-633-3343 x1207 Telephone Number	
		·	
Director of Fieral Services		dsalazar@nmcusd.org	

E-mail Address

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SELPA:

Object Code		Monterey COE (AS00)	Alisal Union Elementery (ASO1)	Chueler Union Elementery (ASO2)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
TOTAL EXPE	ENDITURES - All Sources					1	•
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	RES - Paid from State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits			·			
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.0
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.0
8980	Contributions from Unrestricted Revenues to Federal Resources			•			
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.0

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Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	King City Joint Union High (AS13)	Salinas Union High (AS14)
TOTAL EXPE	INDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benafits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay			.,			
7130	State Special Schools					ļ	
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITU	RES - Paid from State and Local Sources						1
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits					ļ	
4000-4999	Books and Supplies					ļ	
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay					ļ	ļ
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations					<u> </u>	_
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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Object Code	Description	Carmel Unified (AS15)	Montersy Peninsula Unified (AS16)	North Monterey County Unified (A817)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
TOTAL EXPE	ENDITURES - All Sources						
1000-1999	Certificated Salaries	S					
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						,
7130	State Special Schools					·	
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITU	RES - Paid from State and Local Sources	ì		1	}		
1000-1999	Certificated Salaries				<u> </u>		
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund				<u> </u>		
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00		0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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		,					
Object Code	Description	Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soledad Unified (AS23)	Gonzeles Unified (AS24)	Bradicy Union Elementary (AS25)	Graves Elementary (AS28)
TOTAL EXPE	ENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Spacial Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs]					
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITU	RES - Paid from State and Local Sources			Ì			
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay					_	
7130	State Special Schools						
7430-7439	Debt Service		<u></u>				
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA:

Object Code	Description	Lagunita Elementary (AS27)	Monterey County SELPA JPA (AS99)	Adjustments*	Total
TOTAL EXPE	NDITURES - All Sources				
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.0
3000-3999	Employee Benefits				0.0
4000-4999	Books and Supplies				0.0
5000-5999	Services and Other Operating Expenditures				0.0
6000-6999	Capital Outlay				0.0
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0,00
EXPENDITUR	RES - Paid from State and Local Sources				
1000-1999	Certificated Salaries				0.0
2000-2999	Classified Salaries				0.0
3000-3999	Employee Benefits .				0.0
4000-4999	Books and Supplies				0.0
5000-5999	Services and Other Operating Expenditures				0.0
6000-6999	Capital Outlay				0.0
7130	State Special Schools				0.0
7430-7439	Debt Service				0.0
	Total Direct Costs	0.00	0.00	0.00	0.0
7310	Transfers of Indirect Costs				0.0
7350	Transfers of Indirect Costs - Interfund				0.0
PCRA	Program Cost Report Allocations				0.0
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.0
8980	Contributions from Unrestricted Revenues to Federal Resources				0.0
	TOTAL COSTS	0.00	0.00	0.00	0.0

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Object Code	. Description	Monterey COE (AS00)	Alisal Union Elementary (ASO1)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (ASO4)	King City Union Elementary (A805)	Salinas City Elementary (A806)
EXPENDITUI	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Rescurces						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA'	TED PUPIL COUNT						

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

Object Gode	Description	San Antonio Union Elementary (ASO7)	Santa Rita Union Elementary (ASC8)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	King City Joint Union High (A813)	Salinas Union High (AS14)
	RES - Paid from Local Sources						
	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expanditures					<u> </u>	
	Capital Outlay						
7130	State Spadal Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	. 0.00	0.00	0.00	0.00
UNDUPLICA'	TED PUPIL COUNT						

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

Obtant Octo	Description	Carmel Unified	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
Object Code		(AS15)	(A316)	[MOII]	(4910)	(MO10)	(MOZU)
	RES - Paid from Local Sources						
						····	
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						······································
4000-4999	Books and Supplies						
6000-6999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
1	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
1							
7310	Transfers of Indirect Costs		_				
7350	Transfers of Indirect Costs - Interfund						
Į.	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
İ	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Pald from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA'	TED PUPIL COUNT						

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

Object Code	Description	Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
EXPENDITU	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						· .
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						•
	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA'	TED PUPIL COUNT						1

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

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SELPA:

Object Code	Description	Lagunita Elementary (AS27)	Monterey County SELPA JPA (AS99)	Adjustments*	Total
EXPENDITUR	RES - Paid from Local Sources		· 1		
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
8880				000	0.00
	TOTAL COSTS TED PUPIL COUNT	0.00	0.00	0.00	0.00

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

	1			<u>-</u>				
(Enter from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual Comparison, 2013-14 Expanditures by LEA (LE-PY) worksheets)	Monterey COE (AS00)	Alisal Union Elementary (ASO1)	Chuatar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Selinas City Elementary (AS08)	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)
A. Total 2013-14 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Celculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		· !						
Total 2013-14 Local Expenditures (LE-PY, Column B) Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00	0.80	0.00	0.00	0.00
·								
C. Unduplicated Pupil Count 1. Amount reported in 2013-14 Report SEMA, LE-CY								
2. Adjustments not included in Line C1								
2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calcutation (Line C1 plus Line C2)	0	0	0	0	0	0	0	0

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

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Pacific Grove Unified (AS18)

Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison 2013-14 Expenditures by SELPA (SE-PY) **Unaudited Actuals**

North Monterey County Unified Monterey County

North Monterey County Unified (AS17) Monterey Pentnsula Uniffed (AS16) 0 0.0 9.0 0.00 0 Carmel Uniffed (AS15) 8 0 0.00 89 Salinas Unton High (AS14) 0 8 King City Joint Union High (AS13) 80.0 Washington Union Elementary (AS11) 0 0.00 0.00 Sprockels Union Elementary (AS10) 0 0.00 8 2013-14 Local Expenditures, Adjusted for 2014-16 MOE Calculation (Sum lines B1 through B4) 2013-14 State and Local Expenditures, Adjusted for 2014-16 MOE Catcutation (Sum lines A1 through A4) Audit adjustments of 2013-14 special education expenditures not included in Line 1 Audit adjustments of 2013-14 special education expenditures not Included in Line 1 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Catculation (Line C1 plus Line C2) Total 2013-14 State and Local Expenditures (LE-PY, Column A)
1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14
Expenditures by LEA (LE-CY) worksheets Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets (Enter from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual Comparison, 2013-14 Expenditures by LEA (LE-PY) worksheets) Restatements of 2014-15 special education baginning fund balances not included in Lins 1 Restatements of 2014-15 special education beginning fund balances not included in Line 1 Total 2013-14 Local Expenditures (LE-PY, Column B) Amount reported in 2013-14 Report SEMA, LE-CY Other adjustments not included in Line 1 Other adjustments not included in Line 1 2. Adjustments not included in Line C1 Montaney County (AS) Unduplicated Pupil Count SELPA: 4. တ် က် 4 វេរ oi ٥i ઌ૽ ď ø

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Attach an additional sheat with explanations of any amounts in the Adjustments column

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(Enter from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual Comparison, 2013-14 Expenditures by LEA (LE-PY) worksheets)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)	Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS28)
A. Total 2013-14 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00
B. Total 2013-14 Local Expenditures (LE-PY, Column B) 1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets								
Audit adjustments of 2013-14 special education expenditures not included in Line 1								
Restatements of 2014-15 special education beginning fund balances not included in Line 1								
4. Other adjustments not included in Line 1								
2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. Unduplicated Pupil Count 1. Amount reported in 2013-14 Report SEMA, LE-CY								
2. Adjustments not included in Line C1								
2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2) Attach an additional sheet with explanations of any amounts in the	0	0	0	0	.0	0	0	0

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column

_				· · · · · · · · · · · · · · · · · · ·		
(E) (C)	nter (rom LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual rison, 2013-14 Expenditures by LEA (LE-PY) worksheets)	Legunite Elementary (AS27)	Monterey County SELPA JPA (AS99)	Adjustments*	TOTAL.
l						
Α.	Tot	el 2013-14 State and Local Expenditures (LE-PY, Column A) Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheats				0.00
	2.	Audit adjustments of 2013-14 special education expenditures not included in Line 1				0.00
	3.	Restatements of 2014-15 special education beginning fund balances not included in Line 1			:	0.00
l	4.	Other edjustments not included in Line 1				0.00
l	٧.					0.00_
	5.	2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00
Γ						
B.	To	al 2013-14 Local Expenditures (LE-PY, Column B)		!		
		Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets				0.00
					· · · · · · · · · · · ·	5100
	2.	Audit adjustments of 2013-14 special education expenditures not included in Line 1				0.00_
l	2	Restatements of 2014-15 special education beginning fund				
l	J.	balances not included in Line 1				0.00
	4.	Other adjustments not included in Line 1				0.00
	5.	2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation				
L		(Sum lines B1 through B4)	0.00	0.00	0.00	0.00
C.		duplicated Pupil Count	}			
	1.	Amount reported in 2013-14 Report SEMA, LE-CY				0
	2.	Adjustments not included in Line C1				0
	3.	2013-14 Unduplicated Pupil Count, Adjusted for 2014-16 MOE Calculation (Line C1 plus Line C2)	. 0		o	
ᆫ		ech an additional sheet with explanations of any amounts in the	<u> </u>	<u> </u>	<u> </u>	<u>'</u>

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

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

27 73825 0000000 Report SEMA

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SELPA:	Monterey County (AS)						
This form is u Expenditures	ised to check maintenance of effort (MOE) for a SELPA with two or more member by SELPA (SE-CY) and the 2013-14 Expenditures by SELPA (SE-PY), to the Ci	ers. Submit this form, together DE.	with the 2014-15				
After review	ing all sections of this form, please select which of the following methods ment.	our SELPA chooses to use	to meet the 2014-15				
	A method must be selected!						
	Combined state and local expenditures						
	Local expenditures only						
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204						
	If your SELPA determines that a reduction in expenditures occurred as a result calculate a reduction to the required MOE standard. Reductions may apply to MOE standard, or both.	t of one or more of the followin local only MOE standard, comb	g conditions, you may bined state and local				
	 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.						
	The termination of the obligation of the agency to provide a program of spe child with a disability that is an exceptionally costly program, as determined	cial education to a particular by the SEA, because the child	i :				
	 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. 						
	 The termination of costly expenditures for long-term purchases, such as the equipment or the construction of school facilities. 	e acquisition of					
	5. The assumption of cost by the high cost fund operated by the SEA under 3	4 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				

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

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SELPA:

Monterey County (AS)

SECTION 2

Reduction to MCE 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 dispreportionate 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].

		State and Local	Local Uniy
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		(e)	
requirement).			
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(1)	

Monterey County (AS)

4. Special education unduplicated pupil count

5. Per capita state and local expenditures (A3/A4)

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

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Column C Column B **SECTION 3** Column A **Actual Expenditures Actual Expenditures** FY 2014-15 FY 2013-14 Difference (SE-CY Worksheet) (SE-PY Worksheet) A. COMBINED STATE AND LOCAL EXPENDITURES METHOD 1. Total special education expenditures 0.00 2. Less: Expenditures paid from federal sources 0.00 0.00 3. Expenditures paid from state and local sources 0.00 0.00 Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 0.00 0.00 0.00 Net expenditures paid from state and local sources 0.00

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.

0

0.00

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.

Title

Unaudited Actuals Special Education Maintenance of Effort 2014-15 Actual vs. 2013-14 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-A)

27 73825 0000000 Report SEMA

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SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

		FY 2014-15	FY 2013-14	Difference
1.	Last year's local expenditures met MOE requirement:			
	a. Expenditures paid from local sources	0.00	0.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	SERVED OF STREET
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	0.00	0.00	0.00
	b. Per capita local expenditures (B1a/A4)	0.00	0.00	0.00
	If one or both of the differences in Column C are posit prior year's net local expenditures), the MOE requirem	ive (current year local expen ent is met.	ditures, in total or per ca	pita, are greater than
	If both of the differences in Column C are negative, the	e MOE is not met based on l	ocal expenditures only.	

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

Contact Name

Telephone Number

E-mail Address

27 73825 0000000 Report SEMB

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2015-16 Budget by LEA (LB-B)

				2015-16 Budget	by LEA (LB-B)					
Object Cods	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT					10.200				468
TOTAL BUDG	SET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	251,815.00	0.00	0.00	0.00	62,195.00	444,483.00	1,243,044.00		2,001,537.00
2000-2999	Classified Salaries	168,711.00	0.00	0.00	0.00	114,240.00	877,372.00	555,624.00		1,715,947.00
3000-3999	Employee Benefits	98,379.00	0.00	0.00	0.00	71,157.00	454,924.00	502,544.00		1,127,004.00
4000-4999	Books and Supplies	12,180.00	0.00	0.00	0.00	2,500.00	20,000.00	20,000.00		54,680.00
5000-5999	Services and Other Operating Expenditures	8,354.00	0.00	0.00	0.00	50.00	199,186.00	340,587.00		548,177.00
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	539,439.00	0.00	0.00	0.00	250,142.00	1,995,985.00	2,661,799.00	0.00	5,447,345.00
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
İ	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i	TOTAL COSTS	539,439.00	0.00	0.00	0.00	250,142.00	1,995,985.00	2,661,799.00	0.00	5,447,345.00
STATE AND	LOCAL BUDGET (Funds 01, 09, & 62; resources 000	0-2989, 3385, & 600	0-9999)							
1000-1999	Certificated Salaries	251,815.00	0.00	0.00	0.00	62,195.00	444,483.00	1,243,044.00		2,001,537.00
2000-2999	Classified Salaries	47,520.00	0.00	0.00	0.00	3,882.00	8,913.00	156,843.00		217,158.00
3000-3999	Employee Benefits	61,114.00	0.00	0.00	0.00	17,441.00	138,566.00	331,344.00		548,485.00
	Books and Supplies	12,180.00	0,00	0.00	0.00	2,500.00	20,000.00	20,000.00		54,680.00
	Services and Other Operating Expenditures	8,354.00	0.00	0.00	0.00	50.00	199,186.00	340,587.00		548,177.00
6000-6999	Capilal 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	380,983.00	0.00	0.00	0.00	86,088.00	811,148.00	2,091,818.00	0.00	3,370,017.00
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	1	0.00
7350	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		380,983.00	0.00	0.00	0.00	88,088,00	811,148.00	2,091,818.00	0.00	3,370,017.00
	TOTAL BEFORE OBJECT 8980			0.00	1 0.00	00,080.00	1 011,140.00	1 2,031,010.00	0.00	3,370,017.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	•	萨斯克德人 主						[2] 扩泛或指数	建铁铁铁矿 一十	1,437,809.00
	TOTAL COSTS		karan da ing mangkatang batang batang batang batang batang batang batang batang batang batang batang batang ba Batang batang batang batang batang batang batang batang batang batang batang batang batang batang batang batang	A STATE OF THE STA						4,807,826.00

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Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2015-16 Budget by LEA (LB-B)

				2015-10 Buuger	5, 11. (12. 5,			· · · · · · · · · · · · · · · · · · ·		
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 6050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUD	GET (Funds 01, 09, & 62; resources 0000-1999 & 800	0-9999)								
	Certificated Salaries	0.00	0.00	0.00	0.00	509.00	3,981.00	6,536.00		11,026.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	882.00	7,584.00	4,204.00		12,670.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	599.00	4,170.00	3,210.00		7,979.00
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
I	Total Direct Costs	0.00	0.00	0.00	0.00	1,990.00	15,735.00	13,950.00	0.00	31,675.00
ļ										
7310	Transfers of Indirect Costs -	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
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,990.00	15,735.00	13,950.00	0.00	31,675.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)						I.			1,437,809.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, atl goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)							1 13,950.00		
1			算图 包 热热							3.373.011.00
	TOTAL COSTS				i estados.					4,842,495.00

^{*} 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 5080)	Speciat Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									468
	NDITURES (Funds 01, 09, & 62; resources 0000-998	1 '								
	Certificated Salaries	220,245.32	0.00	0.00	0.00	54,646.85	434,713.97	1,009,159.98		1,718,766.12
	Classified Salaries	94,170.02	0.00	0.00	0.00	106,376.06	722,413.01	390,303.84		1,313,262.93
	Employee Benefits	90,797.90	0.00	0.00	0.00	64,241.52	384,860,24	416,955.77		958,855,43
	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Services and Other Operating Expenditures	4,546.02	0.00	0.00	0.00	0.00	142,719.30	440,973.88		588,239.20
	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	409,759.26	0.00	0.00	0.00	225,264.43	1,684,706.52	2,257,393.47	0.00	4,577,123.68
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
PCRA	Program Cost Report Allocations (non-add)	1,029,174.86								1,029,174.88
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	409,759.26	0.00	0.00	0.00	225,264.43	1,684,708.52	2,257,393.47	0.00	4,577,123.68
FEDERAL EX	PENDITURES (Funds 01, 09, and 62; resources 300	0-5999, except 3385	}		l i					
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Classified Salaries	94,170.02	0.00	0.00	0.00	106,317.74	643,700.74	358,496.79		1,202,685.29
3000-3999	Employee Benefits	37,620.62	0.00	0.00	0.00	49,332.00	234,477.65	144,163.30		465,593.57
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	0.08	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	131,790.64	0.00	0.00	0.00	155,649.74	878,178.39	502,660.09	0.00	1,668,278.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	131,790.64	0.00	0.00	0.00	155,649.74	878,178.39	502,660.09	0.00	1,668,278.86
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,028,759.86
	TOTAL COSTS	[변수병급 기준				198 (5 No. 4 X 4				639,519.00

Unaudited Actuals Special Education MaIntenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by LEA (LE-B)

		Special Education, Unspecified	Regionalized Services	Regionalized Program Spacialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
Object Code	Description LOCAL EXPENDITURES (Funds 01, 09, & 62; resoun	(Goal 5001)	(Goal 5050)	(Goal Sugu)	(Goal 5/10)	(0081 5730)	(G0a) 3/30)	(Goal Stro)	Aujusunents	Total
	· · · · · · · · · · · · · · · · · · ·	220.245.32	0.00	0.00	0.00	54,646.85	434,713,97	1,009,159.98		1,718,766.12
	Certificated Salaries Classified Salaries	0.00	0.00	0.00	0.00	58.32	78.712.27	31,807.05		110.577.64
	Employee Benefits	53,177,28	0.00	0.00	0.00	14,909.52	150,382,59	272,792.47		491,261.86
	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Services and Other Operating Expenditures	4.546.02	0.00	0.00	0.00	0.00	142,719.30	440.973.88		588,239.20
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	0.03	0.00		0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1400-1408	Total Direct Costs	277,968,62	0.00	0.00	0.00	69,614,69	806,528,13	1,754,733.38	0.00	2,908,844.82
l	Total Direct Oosts	217/000/00				74/2				
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
PCRA	Program Cost Report Allocations (non-add)	1,029,174.88		The state of the s						1,029,174,86
FORA	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	277,968,62	0.00	0.00	0.00	69.614.69	808,528.13	1,754,733.38	0.00	2,908,844.82
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS									1,028,759.86 3,937,604.68
LOCAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-199	9 & 8000-9999)								
•	Certificated Salaries	43.00	0.00	0.00	0.00	52.00	3,264.00	7,686.00		11,045.00
	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	2,634.00	0.00	0.00	0.00	636.00	1,770.00	4,695.00		9,735.00
4000-4999	Books and Supplies	0.00	0.03	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
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,677.00	0.00	0.00	0.00	688.00	5,034.00	12,381.00	0.00	20,780.00
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
l	TOTAL BEFORE OBJECT 8980	2,677.00	0.00	0.00	0.00	688.00	5,034.00	12,381.00	0.00	20,780.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,028,759.86
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, atl goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									2,490,593.86
	TOTAL COSTS		살아 그 내가 하는							3,540,133.72
<u> </u>	Idilional sheet with evaluations of any amounts	Na arizhanikhanikhanik		and the state of t	and the state of the same of t	***********	and the second of the second o	the season and the season of t	tiga tipun ken di Dirip denganggaha perlabahan ke	0,010,100.12

^{*} Attach an additional sheet with explanations of any amounts

in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

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SELPA:	Monterey County (AS)					
member of a S AU. If a single	ted to check maintenance of effort (MOE) for an LEA, whether the LEA is a membe SELPA, submit this form together with the 2015-16 Budget by LEA (LB-B) and the 2 I-LEA SELPA, submit the forms to the CDE.	014-15 Expenditures by LEA (LE-B) to the	SELPA			
X	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 or calculate a reduction to the required MOE standard. Reductions may apply to look	ne or more of the following conditions, you n al only MOE standard, combined state and	nay local			
	MOE standard, or both. 1. Voluntary departure, by retirement or otherwise, or departure for just cause, or related services personnel.	f special education or				
 A decrease in the enrollment of children with disabilities. 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. 					
	 The termination of costly expenditures for long-term purchases, such as the a equipment or the construction of school facilities. 	equisition of				
	5. The assumption of cost by the high cost fund operated by the SEA under 34 C List exempt reductions, if any, to be used in the calculation below:	CFR Sec. 300.704(c). State and Local Local C	niy			
•	Total exempt reductions	0.00	0.00			

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

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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].

	_	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	639,519.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	534,749.00		
Increase in funding (if difference is positive)	104,770.00		
Maximum available for MOE reduction (50% of increase in funding)	52,385.00_(a)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>95,927,85</u> (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)	<u>52,385.00</u> (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	-	52,385.00	52,385.00
THIS SECTION IS NOT APPLICABLE! 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)	95,927.85 (f)		

Monterey County (AS)

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

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SECTION 3	monorey esting (ne)	Column A	Column B	Column C
		Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINE	D STATE AND LOCAL EXPENDITURES METHOD			
1.	Total special education expenditures	5,447,345.00		
2.	Less: Expenditures paid from federal sources	639,519.00		
3.	Expenditures paid from state and local sources	4,807,826.00	3,937,604.68	
	Less: Exempt reduction(s) from SECTION 1		0.00	The state of the s
	Less: 50% reduction from SECTION 2		<u>52,385.00</u>	A A PARTY TO THE
	Net expenditures paid from state and local sources	4,807,826.00	3,885,219.68	922,606.32
4.	Special education unduplicated pupil count	468_	468	
5.	Per capita state and local expenditures (A3/A4)	10,273.13	8,301.75	1,971.38

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.

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

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SELPA:

Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2015-16	Actual FY 2014-15	Difference
1.	Last year's local expenditures met MOE requirement:			
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	4,842,495.00	3,540,133.72 0.00 52,385.00	
	Net expenditures paid from local sources	4,842,495.00	3,487,748.72	1,354,746.28
	b. Per capita local expenditures (B1a/A4)	10,347.21	7,452.45	2,894.76

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 2015-16 MOE requirement and make the selection on Page 1.

Danica Salazar	831-633-3343 x1207
Contact Name	Telephone Number
Director of Fiscal Services	dsalazar@nmcusd.org
Title	E-mail Address

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							ı
			4				
			Alisal Union	Chualar Union	Greenfield Union	King City Union	Salinas City
Object Code	Description	Monterey COE (ASCO)	Elementary (AS01)	Elementary (AS02)	Elementary (AS04)	Elementary (A805)	Elementary (ASC8)
	GET - All Sources	(A300)	(Aldel)	(71904)	(1.551)	W.000/	
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies					•	
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay		•				
7130	State Special Schools						···
7430-7439	Debt Service					0.00	0.00
1	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7040	Transfers of Indirect Costs						
7310 7350	Transfers of Indirect Costs - Interfund		-				
/350	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
i	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - S	tate and Local Sources		-		•		
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
i	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					·	
7350	Transfers of Indirect Costs - Interfund						
'333	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
1	_						
8980	Contributions from Unrestricted Revenues to Federal Resources			<u> </u>			
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA:

1							
ŀ		San Antonio Union	Santa Rita Union	Spreckels Union Elementary	Washington Union Elementary	King City Joint Union High	Salinas Union High
Oblect Code	Description	Elementary (AS07)	Elementary (AS08)	(AS10)	(AS11)	(AS13)	(AS14)
TOTAL BUD	GET - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						•
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
l	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - S	tate and Local Sources						
1000-1999	Certificated Salaries					<u> </u>	
2000-2999	Classified Salaries		_				
3000-3999	Employee Benefits					<u> </u>	
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay			•			
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
5365		0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	U.00	U.UU	1 0.00	0.00

Object Gode	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
TOTAL BUD	GET - All Sources						
1000-1999	Certificated Salaries						
	Classified Salaries	 					
•	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						· · · · · · · · · · · · · · · · · · ·
	· · ·						
7130	State Special Schools						
7430-7439	Debt Service			0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	′ 0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	tate and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999							
4000-4999							
5000-5999	• • • • • • • • • • • • • • • • • • • •						
6000-6999	•						
· 7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00		0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
i	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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SELPA:

							
Object Code	Description	Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
TOTAL BUD	GET - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits					· · · · · · · · · · · · · · · · · · ·	
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools				· · · · · · · · · · · · · · · · · · ·		
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund				4.75.75		
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - S	tate and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						ļ
3000-3999							
4000-4999	Books and Supplies						
5000-5999							
7130	State Special Schools			 			
7430-7439							
Į	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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SELPA:

				ľ	
Object Code	Description	Lagunita Elementary (AS27)	Monterey County SELPA JPA (AS99)	Adjustments*	Total
TOTAL BUD	GET - All Sources				
1000-1999	Certificated Salaries				0.00
2000-2999					0.00
3000-3999					0.00
4000-4999			_		0.00
5000-5999					0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0,00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - St	tate and Local Sources				
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	·			0.00
ŧ	TOTAL COSTS	0.00	0.00	0.00	0.00

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Object Code	Description	Montercy COE (ASCO)	Alisal Union Elementary (ASO1)	Chuatar Union Elementary (ASO2)	Greenfield Union Elementary (ASO4)	King City Union Elementary (ASO5)	Salinas City Elementary (AS08)
BUDGET - Lo	ocal Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies .						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Cutlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
İ	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA"	TED PUPIL COUNT						

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

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SELPA: Mon

Object Code		San Antonio Union Elementary (AS07)	Senta Rita Union Elementary (AS08)	Spreckels Union Elomentary (AS10)	Washington Union Elementary (AS11)	King City Joint Union High (AS13)	Salinas Union High (AS14)
BUDGET - Lo	ocal Sources						
1000-1999	Certificated Salaries						
2000-2989	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies				-		
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				-		
7350	Transfers of Indirect Costs - Interfund		_				
ł	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT		•				

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

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SELPA:

Oblect Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Montercy County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
BUDGET - Lo							
	Certificated Salaries Classified Salaries Employee Benefits Books and Supplies						
5000-5999	Services and Other Operating Expenditures						•
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
1	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources					•	
l	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT						

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

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SELPA:

Object Code	Description	Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	· Graves Elementary (AS26)
BUDGET - Lo	ocal Sources						
1000-1999	Certificated Salaries		<u> </u>				·
2000-2999	Classified Salaries						
3000-3999	Employee Benefits				 :		
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service		4.				
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
i	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA'	TED PUPIL COUNT						<u> </u>

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

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SELPA:

Object Code		Legunite Elementary (AS27)	Monterey County SELPA JPA (AS99)	Adjustments*	Total
BUDGET - Lo					0.00
	Certificated Salaries				0.00
	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
	Services and Other Operating Expenditures			-	0.00
	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	_0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
6960		0.00	0.00	0.00	0.00
	TOTAL COSTS TED PUPIL COUNT	0.00	0.00	0.00	0.00

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

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

Object Code	Description	Monterey COE (AS00)	Alisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
TOTAL EXPE	ENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations (non-add)				Control of the Contro		
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITU	RES - Paid from State and Local Sources		1				
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						2 200 (100 (100 (100 (100 (100 (100 (100
PCRA	Program Cost Report Allocations (non-add)						
ĺ	Total Indirect Costs	0.00		0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

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Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

					:		
		San Antonio Union Elementary	Senta Rita Union Elementary	Spreckels Union Elementary	Washington Union Elementary	King City Joint Union High	Salinas Union High
Object Code	Description	(AS07)	(AS08)	(AS10)	(AS11)	(AS13)	(AS14)
TOTAL EXPE	ENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools					<u> </u>	
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund					·	
PCRA	Program Cost Report Allocations (non-add)	Talial A.					
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	RES - Paid from State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
							1
7310	Transfers of Indirect Costs		1				
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations (non-add)			Constitution of the consti	10° 11° . Jersana ny mandritry ny fisiana		Called a so Calledon
'	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
ļ	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
	, V 17 10	0.00	0.00	3.33	0.00	1	1
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

			T				
Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
TOTAL EXPE	NDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
	Employee Benefits						
4000-4999	Books and Supplies						
	Services and Other Operating Expenditures						
	Capital Outlay					·	
7130	State Special Schools						
	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations (non-add)						
	Total Indirect Costs	0.00		0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	RES - Paid from State and Local Sources	1					
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund	print totally the contract of the second	**************************************	Asia, Jagos gassorese, opportunique avelante e		5 11 1 10 10 10 10 10 10 10 10 10 10 10 1	
PCRA	Program Cost Report Allocations (non-add)						
[Total Indirect Costs	0.00		0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	. 0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

SELPA:

Monterey County (AS)

					7		I
Object Code	Description	Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
TOTAL EXPE	NDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations (non-add)					The state of the s	Antonio (1965) del 1960 (1966) del La companya del 1966 (1966) del 1966 (1966) del 1966 (1966) del 1966 (1966) del 1966 (1966) del 1966 (1966) del
	Total Indirect Costs	0.00	0.00	0.00.	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	RES - Paid from State and Local Sources			[·			
1000-1999	Certificated Salaries		_				
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations (non-add)		The second secon	ELL Trade de Cally		replication of the second of a	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

	Post the	Lagunita Elementary		Adjustments*	Total
Object Code	Description	(A827)	(AS99)	Mulusunants	10441
	RDHURES - All Sources Certificated Salaries	.			0.00
	Classified Salaries				0.00
	Employee Benefits		····		0.00
	Books and Supplies				0.00
	Services and Other Operating Expenditures				0.00
	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service		· · · · · · · · · · · · · · · · · · ·		0.0
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.0
7350	Transfers of Indirect Costs - Interfund				0.0
PCRA	Program Cost Report Allocations (non-add)				6.0
	Total Indirect Costs	0.00	0.00	0.00	0.0
	TOTAL COSTS	0.00	0.00	0.00	0.0
XPENDITUI	RES - Paid from State and Local Sources				
1000-1999	Certificated Salaries				0.0
2000-2999	Classified Salaries			<u> </u>	0.0
3000-3999	Employee Benefits				0.0
4000-4999	Books and Supplies				0.0
5000-5999	Services and Other Operating Expenditures				0.0
6000-6999	Capital Outlay	`			0.0
7130	State Special Schools				0.0
7430-7439	Debt Service		<u></u>		0.0
	Total Direct Costs	0.00	0.00	0.00	0.0
7310	Transfers of Indirect Costs				0.0
7350	Transfers of Indirect Costs - Interfund		The second second second second	con a supplementa	0.0
PCRA	Program Cost Report Allocations (non-add)				
	Total Indirect Costs	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.0
8980	Contributions from Unrestricted Revenues to Federal Resources				0.0
	TOTAL COSTS	0.00	0.00	0.00	0.0

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North Monterey County Unified Monterey County

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

SELPA:

Monterey County (AS)

Object Code	Description	Monterey COE (A800)	Alisel Union Elementary (AS01)	Chualar Union Elementary (ASO2)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (ASCS)
EXPENDITU	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service					0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
i	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT						

 $[\]mbox{^{\circ}}$ Attach an additional sheet with explanations of any amounts in the Adjustments column.

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North Monterey County Unified Monterey County

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

		San Antonio Union Elementery	Santa Rita Union Elementary	Spreckels Union Elementary	Washington Union Elementary	King City Joint Union High (AS13)	Selinas Union High (AS14)
Object Code		(A807)	(AS08)	(AS10)	(AS11)	(AS13)	(AS14)
	RES - Paid from Local Sources		•				
	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits			-			
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service	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	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA	TED PUPIL COUNT						

 $^{^{\}bullet}$ Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

SELPA:

Monterey County (AS)

			, ,				
Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS18)	San Lucas Union Elementary (AS20)
EXPENDITUR	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits			<u>-</u>			
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay					·	
7130	State Spacial Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						•
i .	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICA.	TED PUPIL COUNT				•		

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

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North Monterey County Unified Monterey County

Unaudited Actuals Special Education Maintenance of Effort 2015-18 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

Object Code	Description	Mission Union Elementary (AS21)	Pacific Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (A825)	Graves Elementary (AS26)
EXPENDITU	RES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits			_,			
4000-4999	Books and Supplies					· · · · · · · · · · · · · · · · · · ·	
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						ļ -
7430-7439	Debt Service						
ł	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310 7350	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
ĺ	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
1							
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
}	TOTAL COSTS	0.00	0.00	0.00	0,00	0.00	0.00
UNDUPLICA'	TED PUPIL COUNT						

 $[\]mbox{^{\bullet}}$ Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison 2014-15 Expenditures by SELPA (SE-B)

SELPA:

Monterey County (AS)

Object Code		Legunita Elementary (AS27)	Monterey County SELPA JPA (AS99)	Adjustments*	Total
	RES - Paid from Local Sources				
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				
5000-5999	Services and Other Operating Expenditures	<u> </u>			0.00
6000-6999	Capital Outlay				
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Pald from State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
INDIES ICA	TED PUPIL COUNT		4		0

 $[\]mbox{^{\circ}}$ Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

27 73825 0000000 Report SEMB

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SELPA:	Monterey County (AS)							
This form is u Budget by SE	ised to check maintenance of effort (MOE) for a SELPA with two or more members. LPA (SE-B) and the 2014-15 Expenditures by SELPA (SE-B), to the CDE.	Submit this form, together v	vith the 2015-16					
After review MOE require	ing all sections of this form, please select which of the following methods you ment.	r SELPA chooses to use to	meet the 2015-16					
	A method must be selected!							
	Combined state and local expenditures							
	Local expenditures only							
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204							
	If your SELPA determines that a reduction in expenditures occurred as a result of calculate a reduction to the required MOE standard. Reductions may apply to loo MOE standard, or both.	of one or more of the following all only MOE standard, comb	conditions, you may ined state and local					
	 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.							
	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.							
	 The termination of costly expenditures for long-term purchases, such as the equipment or the construction of school facilities. 	acquisition of						
	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					
		-						
			<u> </u>					
								
	Total exempt reductions	0.00_	0.00					

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

27 73825 0000000 Report SEMB

Local Only

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State and I acal

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].

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 MCE 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)	

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

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SELPA:

Monterey County (AS)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (SB-B Worksheet)	Actual Expenditures FY 2014-15 (SE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Total special education expenditures	0.00		
2. Less: Expenditures paid from federal sources	0.00	<u>技术。1987年</u>	
3. Expenditures paid from state and local sources	0.00	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	0.00
Net expenditures paid from state and local sources	0.00	0.00	0.00
4. Special education unduplicated pupil count	0	0	The second
5. Per capita state and local expenditures (A3/A4)	0.00	0.00	0.00

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.

Title

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Budget vs. 2014-15 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

27 73825 0000000 Report SEMB

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SELPA:	Monterey County (AS)	_		
B. LOCAL E	XPENDITURES ONLY METHOD			
		Budget FY 2015-16	Actual FY 2014-15	Difference
1.	. Last year's local expenditures met MOE requirement	t		
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	0.00	0.00 0.00 0.00 0.00	0.00
	b. Per capita local expenditures (B1a/A4)	0.00	0.00	0.00
	If one or both of the differences in Column C are pos- year's net local expenditures), the MOE requirement If both of the differences in Column C are negative,	is met.		
	ing all sections of this form, please select which of and make the selection on Page 1.	the above methods your LE	EA chooses to use to n	neet the 2015-16 MOE
Contact Nam	Α	 -	Telephone Number	
	· =			

E-mail Address

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Unaudited Actuals 2014-15 Unaudited Actuals Technical Review Checks

North Monterey County Unified

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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LCCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDROBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDERESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDEGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDEFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHR-FUNDEFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

PASSED

CHK-RESOURCE COBJECTS - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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

PASSED

CHK-FUNCTIONMOBJECT - (F) - All FUNCTION and OBJECT account code combinations

must be valid. PASSED

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

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSES

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

PASSED

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

PASSED

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

EXCEPTION

FUND	resource	OBJECT	VALUE
01	0000	8048	-13,769.56

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Explanation: Object 8048 - Penalties & Interest - Delinquent Property Tax transfers from MCOE posted in the account, causing the negative balance.

01 6300 8660 -536.94 Explanation: Res 6300 - MCOE charged negative interest to this resource.

14 0000 5800 -197,378.03 Explanation: Prior Fiscal Year A/P balance of \$206K was written off during FY 14-15, causing a negative expenditure balance.

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

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

EXCEPTION

 FUND
 RESOURCE
 FUNCTION
 VALUE

 14
 0000
 8110
 -71,032.09

Explanation: Fund 14 - Function 8110 - A FY 09-10 A/P to CDE was written off in FY 14-15, causing a negative balance in this expenditure function.

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

PASSED

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

PASSED

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

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

SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

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

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is

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contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

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

PASSED

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

PASSED

CURRENT-CALC-EXP - (0) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

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

PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

DEBT-ACTIVITY - (0) - If long-term debt exists, there should be activity

entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

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

PASSED

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

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

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

PASSED

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

PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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Unaudited Actuals 2015-16 Budget Technical Review Checks

North Monterey County Unified

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)

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

Passed

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

Passed

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

Passed

CHECROBJECT - (F) - All OBJECT codes must be valid.

Passed

CHK-FUNDHOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDERESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

PASSEL

CHK-FUNDEGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDEFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDEFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

PASSED

CHK-RESCURCEMOBJECTA - (W) - All RESCURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCEMOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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

PASSED

CHK-FUNCTIONMOBJECT - (F) - All FUNCTION and OBJECT account code combinations

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must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must not to zero by fund.

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

PASS-THRU-REV-EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

FUND RESOURCE OBJECT VALUE 01 0000 8048 -49,797.00

Explanation: Object 8048 - Penalties & Interest - Delinquent Property Tax transfers from MCOE anticipated in FY 15-16 based on actual MCOE transfers in FY 14-15, causing a negative balance in this object.

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved.

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

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

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

PASSED

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

PASSED

Checks Completed.