

Superior Court of California, County of Mono
100 Thompsons Way
Mammoth Lakes, CA 93546
lperpall@mono.courts.ca.gov

Re: Response to 2020-2021 Grand Jury Continuity Committee MCOE Report

Dear Mr. Perpall:

MCOE responded in writing on July 20, 2019, to the Grand Jury's recommendations in its 2019-2020 Grand Jury Report. From our review, it appears that the 2020-2021 Grand Jury Continuity Committee is requesting an update on Recommendation 3 related to charter school income and expenses.¹ On April 10, 2019, on behalf of MCOE we transmitted income and expense reports for the Urban Corps Charter school—the only charter school under MCOE's supervision—to the Grand Jury's counsel, County Counsel Stacey Simon and Ann Larsen. We understood—and Ms. Simon confirmed—that these financial reports satisfied the Grand Jury's request in 2019.

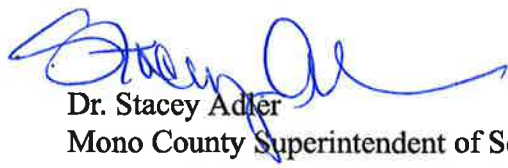
Further, as discussed in MCOE's 2019 written response to the Grand Jury's findings, as a governmental educational entity, traditional business-style profit and loss statements are not part of MCOE's accounting practices.

As a further response, however, please be advised that MCOE intends to publish the charter school financial reports with MCOE's annual audit. We believe that this resolves the only outstanding recommendation in the 2020-2021 Grand Jury Continuity Committee MCOE Report.

Please note, the funds generated by providing the Urban Corps Charter School with Business and Oversight services provide benefit to the students in Mono County by offsetting general fund expenditures that can then be put back into student programming (including, but not limited to countywide student events such as Spelling Bee, Math Counts, Mock Trial, Science Fair).

For your convenience, please find attached the previously produced MCOE Revenue and Expense reports for the Urban Corps Charter school for fiscal year 2011/2012 through 2017/2018, as well as Urban Corps' Financial Statements for the same period. See Attachment 1. We also attach the email from our office to counsel for the Grand Jury confirming receipt and acknowledging that no further documentation was necessary. See Attachment 2.

Respectfully submitted,



Dr. Stacey Adler
Mono County Superintendent of Schools

Attachments

cc: Danielle Bauman, via email at dbauman@mono.courts.ca.gov
Juliana Jones, via email at jolinka.pgi@gmail.com
Superintendent Stacey Adler, via email at sadler@monocoe.org

ATTACHMENT 1

Analysis of FY 11/12 Revenue for MCOE from the Authorization of Urban Corps Charter School

MCOE Revenue from Urban Corps Charter School (FY 11/12)

\$93,301- MOU Fees for Oversight and Business Services

\$11,577- Additional LCFF Revenue from adding the ADA from Urban Corps to the COE operations grant

Total FY 11/12 Revenue: \$104,878

MCOE Expenses for Urban Corps Charter School (FY 11/12)

Salary \$9,875.88

Benefits \$3,366.23

Stipends \$0

Travel \$4,245.00

Total \$17,487.11

The following tables show detail for the salary and benefit calculations:

Position	Salary
Superintendent	\$2,500.00
CBO	\$2,110.42
Business Manager	\$656.24
Accounts Payable Tech	\$970.08
Director of C&I	\$1,639.12
SELPA Director	\$2,000.02
Total	\$9,875.88

Total Expenses-\$17,487.11

Net deposited into General Fund- \$87,390.89

Position	Benefits
Superintendent	\$732.28
CBO	\$480.04
Business Manager	\$280.54
Accounts Payable Tech	\$701.42
Director of C&I	\$511.74
SELPA Director	\$660.21
Total	\$3,366.23

Summary of FY 11/12 Revenue and Expenditures

Total Revenue- \$104,878

Services provided by MCOE that have been supported in part by the revenue from the Charter School Authorization deposited into the General Fund:

- Payment of the Library Facility Loan
- Fiscal Support for Mono County Libraries
- Operation of our Community School
- Choose Civility (County-wide initiative serving all of Mono County citizens)

Prepared by Jennifer Weston, Chief Business Officer, Mono County Office of Education

Dated: April 10, 2019

Analysis of FY 12/13 Revenue for MCOE from the Authorization of Urban Corps Charter School

MCOE Revenue from Urban Corps Charter School (FY 12/13)

\$87,378- MOU Fees for Oversight and Business Services

\$12,827- Additional LCFF Revenue from adding the ADA from Urban Corps to the COE operations grant

Total FY 12/13 Revenue: \$100,205

MCOE Expenses for Urban Corps Charter School (FY 12/13)

Salary \$10,411.68

Benefits \$3,719.54

Stipends \$3,200.00

Travel \$4,594.50

Total \$21,925.72

The following tables show detail for the salary and benefit calculations:

Position	Salary
Superintendent	\$2,630.00
CBO	\$2,131.68
Business Manager	\$1,385.28

Accounts Payable Tech	\$970.08
Director of C&I	\$1,655.52
SELPA Director	\$1,639.12

Total	\$10,411.68
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Business Manager	\$605.20
Accounts Payable Tech	\$545.34
Director of C&I	\$644.14
SELPA Director	\$641.78
Total	\$3,719.54

Summary of FY 12/13 Revenue and Expenditures

Total Revenue- \$100,205.00

Total Expenses-\$21,925.72

Net deposited into General Fund- \$78,279.28

Position	Benefits
Superintendent	\$784.62
CBO	\$498.46

Services provided by MCOE that have been supported in part by the revenue from the Charter School Authorization deposited into the General Fund:

- Payment of the Library Facility Loan
- Fiscal Support of Mono County Libraries
- Operation of our Community School
- Choose Civility (County-wide initiative serving all of Mono County Citizens)

Prepared by Jennifer Weston, Chief Business Officer, Mono County Office of Education Dated: April 10, 2019

Analysis of FY 13/14 Revenue for MCOE from the Authorization of Urban Corps Charter School

MCOE Revenue from Urban Corps Charter School (FY 13/14)

\$71,548- MOU Fees for Oversight and Business Services

\$12,192.92- Additional LCFF Revenue from adding the ADA from Urban Corps to the COE operations grant

Total FY 13/14 Revenue: \$83,740.92

MCOE Expenses for Urban Corps Charter School (FY 13/14)

Salary \$11,110.08

Benefits \$4,055.50

Stipends \$3,600.00

Travel \$4,765.50

Total \$23,531.08

The following tables show detail for the salary and benefit calculations:

Position	Salary
Superintendent	\$2,750.00
CBO	\$2,206.80
Business Manager	\$1,491.36
Accounts Payable Tech	\$994.32
Director of C&I	\$1,772.08
SELPA Director	\$1,895.52
Total	\$11,110.08

Total Revenue- \$83,740.92

Total Expenses-\$23,531.08

Net deposited into General Fund- \$60,209.84

Position	Benefits
Superintendent	\$845.04
CBO	\$528.96
Business Manager	\$663.60
Accounts Payable Tech	\$591.96
Director of C&I	\$704.08
SELPA Director	\$721.86

Summary of FY 13/14 Revenue and Expenditures

Total	\$4055.50
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Services provided by MCOE that have been supported in part by the revenue from the Charter School Authorization deposited into the General Fund:

- Payment of the Library Facility Loan
- Fiscal Support of Mono County Libraries
- Support of the Summer Reading program
- Operation of our Community School

Prepared by Jennifer Weston, Chief Business Officer, Mono County Office of Education Dated: April 10, 2019

Analysis of FY 14/15 Revenue for MCOE from the Authorization of Urban Corps Charter School

MCOE Revenue from Urban Corps Charter School (FY 14/15)

\$133,270- MOU Fees for Oversight and Business Services

\$15,674.50- Additional LCFF Revenue from adding the ADA from Urban Corps to the COE operations grant

Total FY 14/15 Revenue: \$148,944.50

MCOE Expenses for Urban Corps Charter School (FY 14/15)

Salary \$11,615.80

Benefits \$4,357.92

Stipends \$4,800.00

Travel \$5,824.00

Total \$26,597.72

The following tables show detail for the salary and benefit calculations:

Position	Salary
Superintendent	\$2,750.00
CBO	\$2,229.12
Business Manager	\$1,612.56
Accounts Payable Tech	\$1,009.20
Director of C&I	\$1,897.78
SELPA Director	\$2,117.14
Total	\$11,615.80

Total Revenue- \$148,944.50

Total Expenses-\$26,597.72

Net deposited into General Fund- \$122,346.78

Position	Benefits
Superintendent	\$886.86
CBO	\$552.62
Business Manager	\$722.88
Accounts Payable Tech	\$635.92
Director of C&I	\$764.00
SELPA Director	\$795.64

Summary of FY 14/15 Revenue and Expenditures

Total	\$4,357.92
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Services provided by MCOE that have been supported in part by the revenue from the Charter School Authorization deposited into the General Fund:

- Payment of the Library Facility Loan
- Support of the Summer Reading program
- Operation of our Community School

Prepared by Jennifer Weston, Chief Business Officer, Mono County Office of Education Dated: April 10, 2019

Analysis of FY 15/16 Revenue for MCOE from the Authorization of Urban Corps Charter School

MCOE Revenue from Urban Corps Charter School (FY 15/16)

\$141,659- MOU Fees for Oversight and Business Services

\$17,122- Additional LCFF Revenue from adding the ADA from Urban Corps to the COE operations grant

Total FY 15/16 Revenue: \$158,781

MCOE Expenses for Urban Corps Charter School (FY 15/16)

Salary \$12,105.36

Benefits \$4,488.34

Stipends \$5,800.00

Travel \$4,564.50

Total \$26,958.20

The following tables show detail for the salary and benefit calculations:

Summary of FY 15/16 Revenue and Expenditures

Total Revenue- \$158,781.00

Total Expenses-\$26,958.20

Net deposited into General Fund- \$131,822.80

Position	Salary
Superintendent	\$2,750.00
CBO	\$2,341.44
Business Manager	\$1,761.12
Accounts Payable Tech	\$1,039.44
Director of C&I	\$1,992.28
SELPA Director	\$2,221.08
Total	\$12,105.36

Position	Benefits
Superintendent	\$900.44
CBO	\$580.38
Business Manager	\$753.02
Accounts Payable Tech	\$645.42
Director of C&I	\$787.48
SELPA Director	\$821.60

Total	\$4,488.34

Services provided by MCOE that have been supported in part by the revenue from the Charter School Authorization deposited into the General Fund:

- Payment of the Library Facility Loan
- Support of the Summer Reading program
- Operation of our Community School

Prepared by Jennifer Weston, Chief Business Officer, Mono County Office of Education Dated: April 10, 2019

Analysis of FY 16/17 Revenue for MCOE from the Authorization of Urban Corps Charter School

MCOE Revenue from Urban Corps Charter School (FY 16/17)

\$127,424- MOU Fees for Oversight and Business Services

\$17,547- Additional LCFF Revenue from adding the ADA from Urban Corps to the COE operations grant

Total FY 16/17 Revenue: \$144,971

MCOE Expenses for Urban Corps Charter School (FY 16/17)

Salary \$12,727.83

Benefits \$5,309.56

Stipends \$7,550.00

Travel \$6,808.00

Total \$32,425.39

The following tables show detail for the salary and benefit calculations:

Position	Salary
Superintendent	\$2907.57
CBO	\$2435.04
Business Manager	\$1923.12
Accounts Payable Tech	\$1042.32
Director of C&I	\$2071.98
SELPA Director	\$2347.80
Total	\$12,727.83

Total Revenue- \$144,971.00

Total Expenses-\$32,425.39

Net deposited into General Fund- \$112,545.61

Position	Benefits
Superintendent	\$1057.52
CBO	\$857.92
Business Manager	\$848.88
Accounts Payable Tech	\$698.66
Director of C&I	\$896.76
SELPA Director	\$949.82

Summary of FY 16/17 Revenue and Expenditures

Total	\$5,309.56
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Services provided by MCOE that have been supported in part by the revenue from the Charter School Authorization deposited into the General Fund:

- A full-time intervention teacher for MUSD
- The Footsteps to Brilliance Program
- Payment of the Library Facility Loan
- Support of the Special Education Inclusion Preschool
- Support of the Summer Reading program
- Operation of our Community School

Prepared by Jennifer Weston, Chief Business Officer, Mono County Office of Education Dated: April 10, 2019

Analysis of FY 17/18 Revenue for MCOE from the Authorization of Urban Corps Charter School

MCOE Revenue from Urban Corps Charter School (FY 17/18)

\$121,801- MOU Fees for Oversight and Business Services

\$17,545- Additional LCFF Revenue from adding the ADA from Urban Corps to the COE operations grant

Total FY 17/18 Revenue: \$139,346.00

MCOE Expenses for Urban Corps Charter School (FY 17/18)

Salary \$13,906.94

Benefits \$5,917.82

Stipends \$0

Travel \$5,239.50

Total \$25,064.26

The following tables show detail for the salary and benefit calculations:

Position	Salary
Superintendent	\$3,033.60
CBO	\$2,532.48
Business Manager	\$2,000.16
Accounts Payable Tech	\$1,334.16
Director of C&I	\$2,406.54
SELPA Director	\$2,600.00
Total	\$13,906.94

Total Revenue- \$139,346.00

Total Expenses-\$25,064.26

Net deposited into General Fund- \$114,281.74

Position	Benefits
Superintendent	\$1,175.78
CBO	\$953.48
Business Manager	\$958.54
Accounts Payable Tech	\$701.42
Director of C&I	\$1,043.96
SELPA Director	\$1,084.64

Summary of FY 17/18 Revenue and Expenditures

Total	\$5,917.82
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Services provided by MCOE that have been supported in part by the revenue from the Charter School Authorization deposited into the General Fund:

- A full-time intervention teacher for MUSD
- The Footsteps to Brilliance Program
- Payment of the Library Facility Loan
- Support of the Special Education Inclusion Preschool
- Support of the Summer Reading program
- Operation of our Community School

Prepared by Jennifer Weston, Chief Business Officer, Mono County Office of Education

Dated: April 10, 2019

Board Report

District 09 -- Urban Corps of SD County

Beginning Bal/ Rev. Budget
Month-To-Date Actual
Year-To-Date Actual
Year-To-Date Encumbrances
As of 6/30/2012

Ending Bal/
Remaining Bal

9110 -- 9110-9110 CASH IN COUNTY TREASURY 0.00 183,526.65 179,208.77 0.00 179,208.77 9200 -- 9200-9289
ACCOUNTS RECEIVABLE 0.00 606,292.55 606,292.55 0.00 606,292.55 9330 -- 9330-9339 PREPAID
EXPENDITURES (EXPENSES); 0.00 0.00 0.00 0.00 0.00 9340 -- 9340-9399 OTHER CURRENT ASSETS 0.00 0.00
0.00 0.00 0.00 9400 -- 9400-9499 FIXED ASSETS 0.00 0.00 0.00 0.00 0.00 Total Assets 0.00 789,819.20 785,501.32
0.00 785,501.32

9500 -- 9500-9589 ACCOUNTS PAYABLE 0.00 566,010.05 575,877.72 0.00 575,877.72 9650 -- 9650-9659
DEFERRED REVENUE 0.00 0.00 0.00 0.00 0.00 9660 -- 9660-9699 OTHER LIABILITIES 0.00 0.00 0.00 0.00 0.00
Total Liabilities 0.00 566,010.05 575,877.72 0.00 575,877.72

Fund Balance (Beginning Balance/Actual) 0.00 0.00 0.00 0.00 209,623.60 9792-9795 -- BEGINNING BALANCE ADJ
0.00 0.00 0.00 0.00 0.00 Net Beginning Balance 0.00 0.00 0.00 0.00 0.00

8000 -- 8000-8099 REVENUE LIMIT SOURCES 995,026.00 317,841.57 894,830.00 0.00 100,196.00 8100 --
8100-8299 FEDERAL REVENUES 325,000.00 290,100.55 290,100.55 0.00 34,899.45 8300 -- 8300-8599 OTHER
STATE REVENUES 62,332.00 -134,980.00 34,536.00 0.00 27,796.00 8600 -- 8600-8799 OTHER LOCAL
REVENUES 0.00 48,985.07 56,536.00 0.00 -56,536.00 8900 -- 8900-8929 INTERFUND TRANSFERS - IN 0.00 0.00
0.00 0.00 0.00 8980 -- 8980-8999 CONTRIB. - RESTRICTED PROGRAMS 0.00 0.00 0.00 0.00 0.00 Total Revenues
1,382,358.00 521,947.19 1,276,002.55 0.00 106,355.45

1000 -- 1000-1999 CERTIFICATED SALARIES 550,000.00 35,132.99 426,549.62 0.00 123,450.38 2000 --
2000-2999 CLASSIFIED SALARIES 72,000.00 6,000.00 72,000.00 0.00 0.00 3000 -- 3000-3999 EMPLOYEE
BENEFITS 147,455.00 8,820.59 108,427.26 0.00 39,027.74 4000 -- 4000-4999 BOOKS AND SUPPLIES 104,498.00
48,979.93 52,674.78 0.00 51,823.22 5000 -- 5000-5999 SERVICES, OTHER OPER. EXPENSE 473,510.00
199,204.53 406,727.29 0.00 66,782.71 6000 -- 6000-6899 CAPITAL OUTLAY 0.00 0.00 0.00 0.00 0.00 6900 --
6900-6999 DEPRECIATION EXPENSE 0.00 0.00 0.00 0.00 0.00

Selection Criteria: District = 09; Restricted & Unrestricted Filtered By: 09.Jweston.External 1

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Board Report

District 09 -- Urban Corps of SD County

Beginning Bal/ Rev. Budget
Month-To-Date Actual
Year-To-Date Actual
Year-To-Date Encumbrances
As of 6/30/2012

Ending Bal/
Remaining Bal

7000 -- 7000-7499 OTHER OUTGOING 0.00 0.00 0.00 0.00 0.00 7600 -- 7600-7629 INTERFUND TRANSFERS -

OUT 0.00 0.00 0.00 0.00 0.00 Total Expenditures 1,347,463.00 298,138.04 1,066,378.95 0.00 281,084.05

Fund Balance (Budget/Actual) 34,895.00 0.00 209,623.60 0.00 0.00

Selection Criteria: District = 09; Restricted & Unrestricted Filtered By: 09.Jweston.External 1

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Board Report

District 09 -- Urban Corps of SD County

Beginning Bal/ Rev. Budget
Month-To-Date Actual
Year-To-Date Actual
Year-To-Date Encumbrances
As of 6/30/2013

Ending Bal/
Remaining Bal

9110 – 9110-9110 CASH IN COUNTY TREASURY 179,208.77 520,038.61 -102,787.86 0.00 76,420.91 9200 –
9200-9289 ACCOUNTS RECEIVABLE 606,292.55 193,638.64 -122,553.36 0.00 483,739.19 9330 – 9330-9339
PREPAID EXPENDITURES (EXPENSES); 0.00 3,692.59 3,692.59 0.00 3,692.59 9340 – 9340-9399 OTHER
CURRENT ASSETS 0.00 0.00 0.00 0.00 0.00 9400 – 9400-9499 FIXED ASSETS 0.00 0.00 0.00 0.00 0.00 Total
Assets 785,501.32 717,369.84 -221,648.63 0.00 563,852.69

9500 – 9500-9589 ACCOUNTS PAYABLE 575,877.72 204,394.04 -364,262.51 0.00 211,615.21 9650 – 9650-9659
DEFERRED REVENUE 0.00 0.00 0.00 0.00 0.00 9660 -- 9660-9699 OTHER LIABILITIES 0.00 0.00 0.00 0.00 0.00
Total Liabilities 575,877.72 204,394.04 -364,262.51 0.00 211,615.21

Fund Balance (Beginning Balance/Actual) 209,623.60 0.00 0.00 0.00 352,237.48 9792-9795 – BEGINNING
BALANCE ADJ 209,623.60 0.00 209,623.60 0.00 209,623.60 Net Beginning Balance 209,623.60 0.00 209,623.60
0.00 209,623.60

8000 – 8000-8099 REVENUE LIMIT SOURCES 965,259.64 487,762.00 1,096,727.36 0.00 -131,467.72 8100 –
8100-8299 FEDERAL REVENUES 235,000.00 252,641.14 252,641.14 0.00 -17,641.14 8300 – 8300-8599 OTHER
STATE REVENUES 92,018.60 7,670.47 167,786.00 0.00 -75,767.40 8600 – 8600-8799 OTHER LOCAL REVENUES
0.00 771.55 -1,798.79 0.00 1,798.79 8900 – 8900-8929 INTERFUND TRANSFERS - IN 0.00 356,298.80 356,298.80
0.00 -356,298.80 8980 – 8980-8999 CONTRIB. - RESTRICTED PROGRAMS 0.00 0.00 0.00 0.00 0.00 Total
Revenues 1,292,278.24 1,105,143.96 1,871,654.51 0.00 -579,376.27

1000 – 1000-1999 CERTIFICATED SALARIES 477,000.00 39,750.00 477,000.00 0.00 0.00 2000 – 2000-2999
CLASSIFIED SALARIES 179,893.00 10,839.28 154,833.26 19,374.99 5,684.75 3000 – 3000-3999 EMPLOYEE
BENEFITS 153,617.00 9,231.25 144,158.96 2,928.36 6,529.68 4000 – 4000-4999 BOOKS AND SUPPLIES
152,316.60 123,962.51 195,538.77 0.00 -43,222.17 5000 -- 5000-5999 SERVICES, OTHER OPER. EXPENSE
390,035.00 105,703.56 388,111.88 0.00 1,923.12 6000 – 6000-6899 CAPITAL OUTLAY 91,630.00 -53,617.24
13,098.96 0.00 78,531.04 6900 -- 6900-6999 DEPRECIATION EXPENSE 0.00 0.00 0.00 0.00 0.00

Selection Criteria: District = 09; Restricted & Unrestricted Filtered By: 09.Jweston.External 1

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Board Report

District 09 -- Urban Corps of SD County

Beginning Bal/ Rev. Budget
Month-To-Date Actual

Year-To-Date Actual
Year-To-Date Encumbrances
As of 6/30/2013

Ending Bal/
Remaining Bal

7000 – 7000-7499 OTHER OUTGOING 0.00 0.00 0.00 0.00 0.00 7600 – 7600-7629 INTERFUND TRANSFERS -
OUT 0.00 356,298.80 356,298.80 0.00 -356,298.80 Total Expenditures 1,444,491.60 592,168.16 1,729,040.63
22,303.35 -306,852.38

Fund Balance (Budget/Actual) 57,410.24 0.00 352,237.48 0.00 0.0

Selection Criteria: District = 09; Restricted & Unrestricted Filtered By: 09.Jweston.External 1

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Board Report

District 09 -- Urban Corps of SD County

Beginning Bal/ Rev. Budget
Month-To-Date Actual
Year-To-Date Actual
Year-To-Date Encumbrances
As of 6/30/2014

Ending Bal/
Remaining Bal

9110 – 9110-9110 CASH IN COUNTY TREASURY 76,420.91 -57,816.93 159,825.63 0.00 236,246.54 9200 --
9200-9289 ACCOUNTS RECEIVABLE 483,739.19 311,026.31 -172,712.88 0.00 311,026.31 9330 -- 9330-9339
PREPAID EXPENDITURES (EXPENSES); 3,692.59 0.00 -3,692.59 0.00 0.00 9340 -- 9340-9399 OTHER CURRENT
ASSETS 0.00 0.00 0.00 0.00 0.00 9400 – 9400-9499 FIXED ASSETS 0.00 -8,725.25 50,475.72 0.00 50,475.72 Total
Assets 563,852.69 244,484.13 33,895.88 0.00 597,748.57

9500 – 9500-9589 ACCOUNTS PAYABLE 211,615.21 89,150.45 -118,859.33 0.00 92,755.88 9650 -- 9650-9659
DEFERRED REVENUE 0.00 0.00 0.00 0.00 0.00 9660 -- 9660-9699 OTHER LIABILITIES 0.00 1,056.24 20,974.86
0.00 20,974.86 Total Liabilities 211,615.21 90,206.69 -97,884.47 0.00 113,730.74

Fund Balance (Beginning Balance/Actual) 402,563.63 0.00 0.00 0.00 534,343.98 9792-9795 – BEGINNING
BALANCE ADJ 352,237.48 0.00 402,563.63 0.00 402,563.63 Net Beginning Balance 352,237.48 0.00 402,563.63
0.00 402,563.63

8000 – 8000-8099 REVENUE LIMIT SOURCES 1,278,494.00 264,170.00 1,144,498.00 0.00 133,996.00 8100 –
8100-8299 FEDERAL REVENUES 265,692.00 61,009.85 265,287.14 0.00 404.86 8300 – 8300-8599 OTHER STATE
REVENUES 243,696.00 86,432.06 349,782.76 0.00 -106,086.76 8600 – 8600-8799 OTHER LOCAL REVENUES
2,600.00 893.54 7,261.05 0.00 -4,661.05 8900 – 8900-8929 INTERFUND TRANSFERS - IN 40,049.13 867.54
165,046.28 0.00 -124,997.15 8980 – 8980-8999 CONTRIB. - RESTRICTED PROGRAMS 0.00 0.00 0.00 0.00 0.00
Total Revenues 1,830,531.13 413,372.99 1,931,875.23 0.00 -101,344.10

1000 – 1000-1999 CERTIFICATED SALARIES 477,000.00 41,591.96 478,841.96 0.00 -1,841.96 2000 -- 2000-2999
CLASSIFIED SALARIES 186,500.00 20,618.31 200,185.80 0.00 -13,685.80 3000 -- 3000-3999 EMPLOYEE
BENEFITS 169,723.00 13,399.29 172,396.73 0.00 -2,673.73 4000 – 4000-4999 BOOKS AND SUPPLIES
389,413.29 56,622.77 327,756.25 0.00 61,657.04 5000 – 5000-5999 SERVICES, OTHER OPER. EXPENSE
497,882.49 128,638.65 499,633.24 0.00 -1,750.75 6000 -- 6000-6899 CAPITAL OUTLAY 0.00 -11,367.92 0.00 0.00
0.00 6900 – 6900-6999 DEPRECIATION EXPENSE 0.00 6,560.77 6,560.77 0.00 -6,560.77

Selection Criteria: District = 09; Restricted & Unrestricted Filtered By: 09.Jweston.External 1

EduReports - CECC Data Last Updated: 4/9/2019 6:30 AM Page 1 of 2

Board Report

District 09 -- Urban Corps of SD County

Beginning Bal/ Rev. Budget
Month-To-Date Actual
Year-To-Date Actual
Year-To-Date Encumbrances
As of 6/30/2014

Ending Bal/
Remaining Bal

7000 – 7000-7499 OTHER OUTGOING 0.00 0.00 0.00 0.00 0.00 7600 – 7600-7629 INTERFUND TRANSFERS -
OUT 40,049.95 867.54 165,046.28 0.00 -124,996.33 Total Expenditures 1,760,568.73 256,931.37 1,850,421.03 0.00
-89,852.30

Fund Balance (Budget/Actual) 472,526.03 0.00 484,017.83 0.00 0.00

Selection Criteria: District = 09; Restricted & Unrestricted Filtered By: 09.Jweston.External 1

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Budget Financial Report District 09 -- Urban Corps of SD County

From 7/1/2014 to 6/30/2015

Revenues

Adopted Budget
Revised Budget
Year-To-Date Revisions
%
Change
Period
Transactions Year-To-Date
Year-To-Date Encumbrances
Remaining Balance
%
Balance

1,248,283.00 1,585,096.00 336,813.00 26.98 1,334,049.00 1,334,049.00 0.00 251,047.00 15.84
ED PROTECTION ENTITLEMENT 189,619.00 326,459.00 136,840.00 72.17 377,269.00 377,269.00 0.00 -50,810.00
-15.56 PROIR YEAR ADJUSTMENTS 0.00 57,805.00 57,805.00 – 194,600.00 194,600.00 0.00 -136,795.00 -236.65
REVENUE LIMIT TRANSFERS 0.00 0.00 0.00 – 0.00 0.00 0.00 0.00 – ALL OTHER FEDERAL REVENUE 0.00 0.00
0.00 -- 0.00 0.00 0.00 0.00 -- CHILD NUTRITION 100,000.00 100,000.00 0.00 0.00 216,052.23 216,052.23 0.00
-116,052.23 -116.05 225,000.00 129,000.00 -96,000.00 -42.67 129,133.20 129,133.20 0.00 -133.20 -0.10
CHILD NUTRITION 0.00 100,000.00 100,000.00 – 19,181.08 19,181.08 0.00 80,818.92 80.82 MANDATED COSTS
0.00 0.00 0.00 – 17,824.00 17,824.00 0.00 -17,824.00 – STATE LOTTERY 26,520.00 40,079.00 13,559.00 51.13
30,035.36 30,035.36 0.00 10,043.64 25.06 INTEREST 2,000.00 2,000.00 0.00 0.00 1,833.67 1,833.67 0.00 166.33
8.32 LOCAL 0.00 0.00 0.00 – 4,932.00 4,932.00 0.00 -4,932.00 – LOCAL REVENUE 0.00 0.00 0.00 – 0.00 0.00

0.00 0.00 - 0.00 0.00 0.00 -- 0.00 0.00 0.00 0.00 --

OTHER AUTH INTRFUND TRANS IN 0.00 0.00 0.00 - 0.00 0.00 0.00 0.00 - Total Revenues 1,791,422.00

2,340,439.00 549,017.00 30.65 2,324,909.54 2,324,909.54 0.00 15,529.46 0.66

Expenditures

CERTIFICATED ADMINISTRATION 105,000.00 105,000.00 0.00 0.00 106,988.08 106,988.08 0.00 -1,988.08 -1.89

CERTIFICATED EMPLOYEES 452,350.00 529,608.00 77,258.00 17.08 499,118.17 499,118.17 0.00 30,489.83 5.76

CERTIFICATED PUPIL SUPPORT SAL 0.00 70,000.00 70,000.00 - 122,046.53 122,046.53 0.00 -52,046.53 -74.35

81,375.00 107,375.00 26,000.00 31.95 90,000.00 90,000.00 0.00 17,375.00 16.18

CLASSIFIED SUPPORT STAFF 71,400.00 43,700.00 -27,700.00 -38.80 40,476.54 40,476.54 0.00 3,223.46 7.38

INSTRUCTIONAL AIDES SALARIES 0.00 8,500.00 8,500.00 - 40,508.80 40,508.80 0.00 -32,008.80 -376.57

OFFICE STAFF SALARIES 78,750.00 92,950.00 14,200.00 18.03 94,587.31 94,587.31 0.00 -1,637.31 -1.76

CERTIFICATED HEALTH/WELFARE 73,581.00 92,509.00 18,928.00 25.72 97,503.69 97,503.69 0.00 -4,994.69

-5.40 H & W BENEFITS-CLASS 27,400.00 29,400.00 2,000.00 7.30 32,075.47 32,075.47 0.00 -2,675.47 -9.10

MEDICARE CERTIFIACED 8,024.00 9,224.00 1,200.00 14.96 10,071.04 10,071.04 0.00 -847.04 -9.18

Selection Criteria: District = 09; Restricted & Unrestricted Filtered By: 09.Jweston.External 1

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Budget Financial Report District 09 -- Urban Corps of SD County

From 7/1/2014 to 6/30/2015

Adopted Budget

Revised Budget

Year-To-Date Revisions

%

Change

Period

Transactions Year-To-Date

Year-To-Date Encumbrances

Remaining Balance

%

Balance

MEDICARE CLASSIFIED 3,358.00 3,358.00 0.00 0.00 3,699.72 3,699.72 0.00 -341.72 -10.18 PERS

CERTIFICATED 6,497.00 10,997.00 4,500.00 69.26 18,370.83 18,370.83 0.00 -7,373.83 -67.05 PERS CLASSIFIED

14,326.00 27,126.00 12,800.00 89.35 29,696.00 29,696.00 0.00 -2,570.00 -9.47 PERS REDUCTION

CERTIFICATED 0.00 0.00 0.00 - 0.00 0.00 0.00 - PERS REDUCTION CLASS 0.00 0.00 0.00 - 0.00 0.00 0.00

0.00 -- STATE UNEMPLOYMENT -CERT 277.25 277.25 0.00 0.00 347.27 347.27 0.00 -70.02 -25.26 STATE

UNEMPLOYMENT- CLASS 116.00 116.00 0.00 0.00 127.53 127.53 0.00 -11.53 -9.94 STRS CERTIFICATED

47,811.00 47,811.00 0.00 0.00 48,890.28 48,890.28 0.00 -1,079.28 -2.26 STRS CLASSIFIED POSITION 3,205.00

3,205.00 0.00 0.00 287.49 287.49 0.00 2,917.51 91.03 WORKERS' COMP - CLASS 14,207.00 7,507.00 -6,700.00

-47.16 7,284.62 7,284.62 0.00 222.38 2.96 WORKERS' COMP- CERT 33,862.00 23,862.00 -10,000.00 -29.53

22,636.61 22,636.61 0.00 1,225.39 5.14 0.00 0.00 0.00 - 0.00 0.00 0.00 0.00 -

CURRICULUM 0.00 0.00 0.00 -- 0.00 0.00 0.00 0.00 - MATERIALS & SUPPLIES 40,780.00 188,917.00 148,137.00

363.26 272,401.79 272,401.79 0.00 -83,484.79 -44.19 OFFICE SUPPLIES 100,000.00 105,000.00 5,000.00 5.00

26,499.93 26,499.93 0.00 78,500.07 74.76 SUBSCRIPTIONS 0.00 0.00 0.00 -- 214.92 214.92 0.00 -214.92 - TECH

7,740.00 72,231.00 64,491.00 833.22 68,566.48 68,566.48 0.00 3,664.52 5.07 AUDIT FEES 8,700.00 8,700.00 0.00

0.00 11,880.00 11,880.00 0.00 -3,180.00 -36.55 IMPROVEMENTS 0.00 0.00 0.00 - 5,000.00 5,000.00 0.00

-5,000.00 - MEMBERSHIPS & DUES 2,000.00 2,000.00 0.00 0.00 890.00 890.00 0.00 1,110.00 55.50

OPERATIONS/HOUSEKEEPING 0.00 65,200.00 65,200.00 - 73,298.16 73,298.16 0.00 -8,098.16 -12.42 OTHER

SVCS & OPER EXPEN 105,653.00 416,653.00 311,000.00 294.36 380,798.17 380,798.17 0.00 35,854.83 8.61

POSTAGE 1,000.00 1,000.00 0.00 0.00 1,010.07 1,010.07 0.00 -10.07 -1.01 RENT/LEASES 480,000.00 308,434.00

-171,566.00 -35.74 300,000.00 300,000.00 0.00 8,434.00 2.73 TRAVEL 10,000.00 10,000.00 0.00 0.00 13,700.57

13,700.57 0.00 -3,700.57 -37.01 UTILITY (PHONE) 0.00 20,000.00 20,000.00 - 21,941.84 21,941.84 0.00 -1,941.84
-9.71 0.00 0.00 0.00 - 6,995.24 6,995.24 0.00 -6,995.24 -
EQUIPMENT 0.00 44,069.62 44,069.62 - 0.00 0.00 0.00 44,069.62 100.00 SITE PURCHASE/IMPROVEMENTS
0.00 0.00 0.00 - 0.00 0.00 0.00 0.00 -

Selection Criteria: District = 09; Restricted & Unrestricted Filtered By: 09.Jweston.External 1

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Budget Financial Report District 09 -- Urban Corps of SD County

From 7/1/2014 to 6/30/2015

Adopted Budget
Revised Budget
Year-To-Date Revisions
%
Change
Period
Transactions Year-To-Date
Year-To-Date Encumbrances
Remaining Balance
%
Balance

OTHER TUITION 0.00 0.00 0.00 -- 100.00 100.00 0.00 -100.00 - OTHER AUTH INTRFUND TRANS OUT 0.00 0.00
0.00 -- 0.00 0.00 0.00 0.00 -- Total Expenditures 1,777,412.25 2,454,729.87 677,317.62 38.11 2,448,013.15
2,448,013.15 0.00 6,716.72 0.27

Inc/(Dec) In Fund Balance 14,009.75 -114,290.87 -128,300.62 -915.80 -204,557.81 -123,103.61 0.00 8,812.74 -7.71

AJUST FOR UNAUDITED ACTUALS 484,017.83 484,017.83 0.00 0.00 0.00 484,017.83 0.00 0.00 0.00 AUDIT
ADJUSTMENTS 0.00 -20,550.52 -20,550.52 -- 0.00 -20,550.52 0.00 0.00 0.00 Adjusted Beginning Balance
484,017.83 463,467.31 -20,550.52 -4.25 0.00 463,467.31 0.00 0.00 0.00

Total Ending Fund Balance 498,027.58 349,176.44 -148,851.14 -29.89 -204,557.81 340,363.70 0.00 8,812.74 2.52

Unrestricted Components

INDESIGNATED/UNAPPROPRIATED 498,027.58 349,176.44 -148,851.14 -29.89 0.00 0.00 0.00 0.00 0.00 Total
Unrestricted Components 498,027.58 349,176.44 -148,851.14 -29.89 0.00 0.00 0.00 0.00 0.00

Total Ending Fund Balance 498,027.58 349,176.44 -148,851.14 -29.89 0.00 0.00 0.00 0.00 0.00 Unrestricted

Reserves % 28.02 14.22 0.00

Selection Criteria: District = 09; Restricted & Unrestricted Filtered By: 09.Jweston.External 1

MONO COUNTY SCHOOLS

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Financial Statement Report - Detail (From: 7/1/2015 To: 06/30/2016)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Revenue

Revenue Limit Sources (8010 to 8099)

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

8011 Revenue Limit State Aid - Cur 1,988,758.00 - 1,988,758.00 1,972,486.00 16,272.00 99.18% 8012 ED PROTECTION ENTITLEMENT 341,412.00 30,848.00 372,260.00 388,490.00 (16,230.00) 104.36% 8019 PROIR YEAR ADJUSTMENTS - - - (193.00) 193.00 No Bdgt **Total Revenue Limit Sources (8010 to 8099)** 2,330,170.00 30,848.00 2,361,018.00 2,360,783.00 235.00

Federal Revenue (8100 to 8299)

8220 CHILD NUTRITION 140,000.00 - 140,000.00 161,669.40 (21,669.40) 115.48% **Total Federal Revenue (8100 to 8299)** 140,000.00 - 140,000.00 161,669.40 (21,669.40)

Other State Revenue (8300 to 8599)

8520 CHILD NUTRITION 100,000.00 - 100,000.00 30,178.62 69,821.38 30.18% 8550 MANDATED COSTS - 130,354.00 130,354.00 130,354.00 - 100.00% 8560 STATE LOTTERY 38,880.00 - 38,880.00 56,453.61 (17,573.61) 145.20% 8590 All Other State Revenue 129,000.00 130,638.00 259,638.00 410,060.16 (150,422.16) 157.94% **Total Other State Revenue (8300 to 8599)** 267,880.00 260,992.00 528,872.00 627,046.39 (98,174.39)

Other Local Revenue (8600 to 8799)

8660 INTEREST 2,000.00 - 2,000.00 3,409.06 (1,409.06) 170.45% 8699 LOCAL - 13,103.00 13,103.00 47,856.93 (34,753.93) 365.24% **Total Other Local Revenue (8600 to 8799)** 2,000.00 13,103.00 15,103.00 51,265.99 (36,162.99) **Total Revenue** 2,740,050.00 304,943.00 3,044,993.00 3,200,764.78 (155,771.78)

Expenditure

Certificated Salary (1000 to 1999)

1100 CERTIFICATED EMPLOYEES 558,179.00 46,000.00 604,179.00 590,837.01 13,341.99 97.79%

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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MONO COUNTY SCHOOLS

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Financial Statement Report - Detail (From: 7/1/2015 To: 06/30/2016)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Expenditure

Certificated Salary (1000 to 1999)

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

1140 CERT SUBSTITUTE - 12,605.00 12,605.00 23,487.76 (10,882.76) 186.34% 1200 CERTIFICATED PUPIL SUPPORT SA 160,187.00 (26,178.00) 134,009.00 131,633.44 2,375.56 98.23% 1300 CERTIFICATED ADMINISTRATION 115,500.00 - 115,500.00 120,069.30 (4,569.30) 103.96% **Total Certificated Salary (1000 to 1999)** 833,866.00 32,427.00 866,293.00 866,027.51 265.49

Classified Salary (2000 to 2999)

2100 INSTRUCTIONAL AIDES SALARIES 72,149.00 74,700.00 146,849.00 146,834.04 14.96 99.99% 2200 CLASSIFIED SUPPORT STAFF 38,160.00 - 38,160.00 39,107.06 (947.06) 102.48% 2310 Description not on file 90,000.00 - 90,000.00 90,312.49 (312.49) 100.35% 2400 OFFICE STAFF SALARIES 119,544.00 (56,247.56) 63,296.44 64,080.34 (783.90) 101.24% **Total Classified Salary (2000 to 2999)** 319,853.00 18,452.44 338,305.44 340,333.93 (2,028.49)

Employee Benefit (3000 to 3999)

3101 STRS CERTIFICATED 69,212.00 4,922.00 74,134.00 71,876.39 2,257.61 96.95% 3201 PERS CERTIFICATED 22,372.00 - 22,372.00 19,125.32 3,246.68 85.49% 3202 PERS CLASSIFIED 37,892.00 - 37,892.00 40,330.05 (2,438.05) 106.43% 3331 MEDICARE CERTIFIACED 12,090.00 665.00 12,755.00 12,076.80 678.20 94.68% 3332 MEDICARE CLASSIFIED 4,637.00 - 4,637.00 4,927.44 (290.44) 106.26% 3411 CERTIFICATED HEALTH/WELFARE 110,190.00 6,800.00 116,990.00 117,681.61 (691.61) 100.59% 3412 H & W BENEFITS-CLASS 10,340.00 30,520.00 40,860.00 45,851.96 (4,991.96) 112.22% 3501 STATE UNEMPLOYMENT -CERT 416.00 - 416.00 416.25 (0.25) 100.06% 3502 STATE UNEMPLOYMENT- CLASS 160.00 - 160.00 169.81 (9.81) 106.13% 3601 WORKERS' COMP- CERT 21,331.00 (7,000.00) 14,331.00 15,497.07 (1,166.07) 108.14%

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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Financial Statement Report - Detail (From: 7/1/2015 To: 06/30/2016)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Expenditure

Employee Benefit (3000 to 3999)

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

3602 WORKERS' COMP - CLASS 8,200.00 (1,500.00) 6,700.00 6,506.76 193.24 97.12% **Total Employee Benefit (3000 to 3999)** 296,840.00 34,407.00 331,247.00 334,459.46 (3,212.46)

Books and Supplies (4000 to 4999)

4300 MATERIALS & SUPPLIES 314,380.00 (1,607.66) 312,772.34 238,189.72 74,582.62 76.15% 4350 OFFICE SUPPLIES 5,000.00 - 5,000.00 13,222.00 (8,222.00) 264.44% 4440 TECH 32,538.00 43,773.00 76,311.00 58,548.49 17,762.51 76.72% **Total Books and Supplies (4000 to 4999)** 351,918.00 42,165.34 394,083.34 309,960.21 84,123.13

Services and Operating Expenditures (5000 to 5999)

5200 TRAVEL 13,000.00 - 13,000.00 15,513.81 (2,513.81) 119.34% 5300 MEMBERSHIPS & DUES 850.00 - 850.00 4,345.00 (3,495.00) 511.18% 5500 OPERATIONS/HOUSEKEEPING 100,000.00 - 100,000.00 71,755.32 28,244.68 71.76% 5600 IMPROVEMENTS - - - 195.00 (195.00) No Bdgt 5610 RENT/LEASES 300,000.00 (39,806.00) 260,194.00 300,000.00 (39,806.00) 115.30% 5800 OTHER SVCS & OPER EXPEN 368,588.00 120,127.00 488,715.00 438,640.71 50,074.29 89.75% 5820 AUDIT FEES 12,000.00 - 12,000.00 14,637.00 (2,637.00) 121.98% 5910 UTILITY (PHONE) 30,000.00 - 30,000.00 13,865.88 16,134.12 46.22% 5920 POSTAGE 700.00 - 700.00 113.30 586.70 16.19% **Total Services and Operating Expenditures (5000 to 5999)** 825,138.00 80,321.00 905,459.00 859,066.02 46,392.98

Capital Outlay (6000 to 6999)

6900 DEPRECIATION EXPENSE - - - 15,602.37 (15,602.37) No Bdgt **Total Capital Outlay (6000 to 6999)** - - - 15,602.37 (15,602.37) **Total Expenditure** 2,627,615.00 207,772.78 2,835,387.78 2,725,449.50 109,938.28

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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MONO COUNTY SCHOOLS

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Financial Statement Report - Detail (From: 7/1/2015 To: 06/30/2016)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Adopted Budget
Year To Date Revisions
Revised Budget
Year To Date Activity
Remaining Balance
Budget % Used

- Excess Revenues (Expenditures) 112,435.00 97,170.22 209,605.22 475,315.28 265,710.06 - - Net Change in Fund Balance 112,435.00 97,170.22 209,605.22 475,315.28 265,710.06 -

Fund Balance

9792 AJUST FOR UNAUDITED ACTUALS 340,363.70 - 340,363.70 340,363.70 340,363.70 - 9793 AUDIT ADJUSTMENTS - (6,311.54) (6,311.54) (6,311.54) (6,311.54) - **Total Beginning Fund Balance Components** 340,363.70 (6,311.54) 334,052.16 334,052.16 334,052.16 - Calculated Ending Fund Balance 452,798.70 90,858.68 543,657.38 809,367.44 809,367.44 -

GL Adjustments

Accounts Payable/Suspense

9510 CURRENT LIABILITIES - - - (0.30) - - 9529 CURRENT LIABILITIES SET-UP - - - 157,697.12 - - 9565 STATE U.I SUSP ACCT - - - (20.49) - - 9566 WORKER'S COMP SUSP ACCT - - - (2,849.10) - - 9572 PERS REDUCTION - - - (1,465.06) - - 9665 COMPENSATED ABSENCES PAYABLES - - - 47,834.86 - - **Total Accounts Payable/Suspense - - - 201,197.03 -**

Accounts Receivable/Other Assets

9229 ACCOUNTS RECEIVABLE SET-UP - - - (305,432.44) - - **Total Accounts Receivable/Other Assets - - - (305,432.44) - Total GL Adjustments - - - (104,235.41) - Adjusted Ending Fund Balance 452,798.70 90,858.68 543,657.38 705,132.03 809,367.44**

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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MONO COUNTY SCHOOLS

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Financial Statement Report - Detail (From: 7/1/2015 To: 06/30/2016)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Reserved Fund Balance

Adopted Budget
Year To Date Revisions
Revised Budget
Year To Date Activity

Remaining Balance
Budget % Used

9740 Legally Restricted Balance - (22,250.78) (22,250.78) - (22,250.78) - **Total Reserved Fund Balance -**
(22,250.78) (22,250.78) - (22,250.78) **Designated Fund Balance** 452,798.70 113,109.46 565,908.16 705,132.03
831,618.22 - - % Unapp/Designated 17.23 % - 18.39 % - 23.69 % -

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL
Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include
Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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MONO COUNTY SCHOOLS

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Financial Statement Report - Detail (From: 7/1/2015 To: 06/30/2016)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Balance Summary

Beginning

Balance Restatement

Revised Balances

Year To Date Activity

Ending Balance

- Net Change in Fund Balance 112,435.00 97,170.22 209,605.22 475,315.28 265,710.06

Assets

9110 CASH 252,690.99 - 252,690.99 386,804.85 639,495.84 9210 ACCOUNTS RECEIVABLE 253,475.27 -
253,475.27 (253,475.27) - 9229 ACCOUNTS RECEIVABLE SET-UP - - - 305,432.44 305,432.44 9440 EQUIPMENT
103,270.59 - 103,270.59 - 103,270.59 9445 ACCUMULATED DEPRECIATION EQUI (15,720.49) - (15,720.49)
(21,913.91) (37,634.40) **Total Assets** 593,716.36 - 593,716.36 416,848.11 1,010,564.47

Liabilities

9510 CURRENT LIABILITIES (200,241.49) (6,311.54) (206,553.03) 206,553.33 0.30 9529 CURRENT LIABILITIES
SET-UP - - - (157,697.12) (157,697.12) 9564 INSURANCE (10,349.06) - (10,349.06) 10,349.06 - 9565 STATE U.I
SUSP ACCT (132.29) - (132.29) 152.78 20.49 9566 WORKER'S COMP SUSP ACCT (2,821.09) - (2,821.09)
5,670.19 2,849.10 9572 PERS REDUCTION 1,465.06 - 1,465.06 - 1,465.06 9580 SALES TAX LIABILITY ACCT
(656.76) - (656.76) 656.76 - 9665 COMPENSATED ABSENCES PAYABLES (40,617.03) - (40,617.03) (7,217.83)
(47,834.86)

Total Liabilities (253,352.66) (6,311.54) (259,664.20) 58,467.17 (201,197.03) **Net Assets and Liabilities**
340,363.70 (6,311.54) 334,052.16 475,315.28 809,367.44

Fund Balance Components

9740 Legally Restricted Balance - 22,250.78 22,250.78 (185,935.33) (163,684.55) 9790
INDESIGNATED/UNAPPROPRIATED (452,798.70) (113,109.46) (565,908.16) (79,774.73) (645,682.89) **Total Fund**
Balance Components (452,798.70) (90,858.68) (543,657.38) (265,710.06) (809,367.44)

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL
Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include
Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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MONO COUNTY SCHOOLS

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Financial Statement Report - Detail (From: 7/1/2016 To: 06/30/2017)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Revenue

Revenue Limit Sources (8010 to 8099)

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

8011 Revenue Limit State Aid - Cur 2,116,454.00 - 2,116,454.00 2,172,036.00 (55,582.00) 102.63% 8012 ED PROTECTION ENTITLEMENT 371,100.00 - 371,100.00 378,887.00 (7,787.00) 102.10% 8019 PROIR YEAR ADJUSTMENTS - - - (2,452.00) 2,452.00 No Bdgt **Total Revenue Limit Sources (8010 to 8099)** 2,487,554.00 - 2,487,554.00 2,548,471.00 (60,917.00)

Federal Revenue (8100 to 8299)

8220 CHILD NUTRITION 211,200.00 - 211,200.00 218,366.73 (7,166.73) 103.39% **Total Federal Revenue (8100 to 8299)** 211,200.00 - 211,200.00 218,366.73 (7,166.73)

Other State Revenue (8300 to 8599)

8520 CHILD NUTRITION 52,800.00 - 52,800.00 15,462.43 37,337.57 29.28% 8550 MANDATED COSTS 10,000.00 - 10,000.00 62,424.00 (52,424.00) 624.24% 8560 STATE LOTTERY 44,041.00 - 44,041.00 47,479.81 (3,438.81) 107.81% 8590 All Other State Revenue 182,490.00 223,101.00 405,591.00 481,187.04 (75,596.04) 118.64% **Total Other State Revenue (8300 to 8599)** 289,331.00 223,101.00 512,432.00 606,553.28 (94,121.28)

Other Local Revenue (8600 to 8799)

8660 INTEREST - - - 6,734.22 (6,734.22) No Bdgt 8699 LOCAL - - - 4,629.80 (4,629.80) No Bdgt **Total Other Local Revenue (8600 to 8799)** - - - 11,364.02 (11,364.02) **Total Revenue** 2,988,085.00 223,101.00 3,211,186.00 3,384,755.03 (173,569.03)

Expenditure

Certificated Salary (1000 to 1999)

1100 CERTIFICATED EMPLOYEES 657,659.00 (25,000.00) 632,659.00 641,289.62 (8,630.62) 101.36%

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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Financial Statement Report - Detail (From: 7/1/2016 To: 06/30/2017)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Expenditure

Certificated Salary (1000 to 1999)

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

1140 CERT SUBSTITUTE 25,000.00 - 25,000.00 29,286.88 (4,286.88) 117.15% 1200 CERTIFICATED PUPIL SUPPORT SA 117,961.00 - 117,961.00 118,773.49 (812.49) 100.69% 1300 CERTIFICATED ADMINISTRATION 118,320.00 - 118,320.00 120,170.06 (1,850.06) 101.56% **Total Certificated Salary (1000 to 1999)** 918,940.00 (25,000.00) 893,940.00 909,520.05 (15,580.05)

Classified Salary (2000 to 2999)

2100 INSTRUCTIONAL AIDES SALARIES 179,232.00 4,200.00 183,432.00 189,012.27 (5,580.27) 103.04% 2200 CLASSIFIED SUPPORT STAFF 38,928.00 37,000.00 75,928.00 71,751.49 4,176.51 94.50% 2310 Description not on file 90,000.00 2,800.00 92,800.00 92,744.94 55.06 99.94% 2400 OFFICE STAFF SALARIES 75,696.00 1,524.00 77,220.00 75,728.72 1,491.28 98.07% **Total Classified Salary (2000 to 2999)** 383,856.00 45,524.00 429,380.00 429,237.42 142.58

Employee Benefit (3000 to 3999)

3101 STRS CERTIFICATED 93,313.00 - 93,313.00 91,942.19 1,370.81 98.53% 3201 PERS CERTIFICATED 20,557.00 - 20,557.00 20,820.72 (263.72) 101.28% 3202 PERS CLASSIFIED 53,310.00 - 53,310.00 59,194.03 (5,884.03) 111.04% 3331 MEDICARE CERTIFIACED 12,962.00 - 12,962.00 12,996.11 (34.11) 100.26% 3332 MEDICARE CLASSIFIED 5,566.00 - 5,566.00 6,165.33 (599.33) 110.77% 3411 CERTIFICATED HEALTH/WELFARE 126,324.00 - 126,324.00 129,978.20 (3,654.20) 102.89% 3412 H & W BENEFITS-CLASS 65,571.00 17,500.00 83,071.00 83,271.38 (200.38) 100.24% 3501 STATE UNEMPLOYMENT -CERT 447.00 - 447.00 448.23 (1.23) 100.28% 3502 STATE UNEMPLOYMENT- CLASS 192.00 - 192.00 212.67 (20.67) 110.77% 3601 WORKERS' COMP- CERT 26,819.00 - 26,819.00 16,456.28 10,362.72 61.36%

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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Financial Statement Report - Detail (From: 7/1/2016 To: 06/30/2017)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Expenditure

Employee Benefit (3000 to 3999)

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

3602 WORKERS' COMP - CLASS 11,516.00 - 11,516.00 7,895.55 3,620.45 68.56% **Total Employee Benefit (3000 to 3999)** 416,577.00 17,500.00 434,077.00 429,380.69 4,696.31

Books and Supplies (4000 to 4999)

4300 MATERIALS & SUPPLIES 380,434.00 (26,000.00) 354,434.00 275,267.00 79,167.00 77.66% 4440 TECH 50,000.00 (10,000.00) 40,000.00 18,385.84 21,614.16 45.96% **Total Books and Supplies (4000 to 4999)** 430,434.00 (36,000.00) 394,434.00 293,652.84 100,781.16

Services and Operating Expenditures (5000 to 5999)

5200 TRAVEL 13,000.00 - 13,000.00 11,291.59 1,708.41 86.86% 5300 MEMBERSHIPS & DUES 1,500.00 - 1,500.00 1,345.00 155.00 89.67% 5500 OPERATIONS/HOUSEKEEPING 80,000.00 - 80,000.00 73,372.63 6,627.37 91.72% 5600 IMPROVEMENTS - - - 99.00 (99.00) No Bdgt 5610 RENT/LEASES 300,000.00 - 300,000.00 300,000.00 - 100.00% 5800 OTHER SVCS & OPER EXPEN 400,278.00 317,879.15 718,157.15 512,005.21 206,151.94 71.29% 5820 AUDIT FEES 13,000.00 - 13,000.00 13,476.20 (476.20) 103.66% 5910 UTILITY (PHONE) 30,000.00 - 30,000.00 30,768.60 (768.60) 102.56% 5920 POSTAGE 500.00 - 500.00 184.39 315.61 36.88% **Total Services and Operating Expenditures (5000 to 5999)** 838,278.00 317,879.15 1,156,157.15 942,542.62 213,614.53

Capital Outlay (6000 to 6999)

6900 DEPRECIATION EXPENSE - - - 33,473.31 (33,473.31) No Bdgt **Total Capital Outlay (6000 to 6999) - - -** 33,473.31 (33,473.31) **Total Expenditure** 2,988,085.00 319,903.15 3,307,988.15 3,037,806.93 270,181.22 - Excess Revenues (Expenditures) - (96,802.15) (96,802.15) 346,948.10 443,750.25 -

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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Financial Statement Report - Detail (From: 7/1/2016 To: 06/30/2017)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Adopted Budget
Year To Date Revisions
Revised Budget
Year To Date Activity
Remaining Balance
Budget % Used

- Net Change in Fund Balance - (96,802.15) (96,802.15) 346,948.10 443,750.25 -

Fund Balance

9792 AJUST FOR UNAUDITED ACTUALS 809,367.44 - 809,367.44 809,367.44 809,367.44 - **Total Beginning Fund**

Balance Components 809,367.44 - 809,367.44 809,367.44 809,367.44 - Calculated Ending Fund Balance
809,367.44 (96,802.15) 712,565.29 1,156,315.54 1,156,315.54 -

GL Adjustments

Accounts Payable/Suspense

9510 CURRENT LIABILITIES --- (0.30) -- 9529 CURRENT LIABILITIES SET-UP --- 208,246.90 -- 9564
INSURANCE --- (1,691.97) -- 9565 STATE U.I SUSP ACCT --- 309.68 -- 9566 WORKER'S COMP SUSP ACCT -
-- 2,335.36 -- 9572 PERS REDUCTION --- (1,465.06) -- 9650 Deferred Revenue --- 1,080.00 -- 9665
COMPENSATED ABSENCES PAYABLES --- 41,968.54 -- **Total Accounts Payable/Suspense** --- 250,783.15 -

Accounts Receivable/Other Assets

9229 ACCOUNTS RECEIVABLE SET-UP --- (355,421.19) -- **Total Accounts Receivable/Other Assets** ---
(355,421.19) - **Total GL Adjustments** --- (104,638.04) - **Adjusted Ending Fund Balance** 809,367.44 (96,802.15)
712,565.29 1,051,677.50 1,156,315.54

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL
Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include
Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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Financial Statement Report - Detail (From: 7/1/2016 To: 06/30/2017)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Reserved Fund Balance

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

9740 Legally Restricted Balance - (185,935.33) (185,935.33) - (185,935.33) - **Total Reserved Fund Balance** -
(185,935.33) (185,935.33) - (185,935.33) **Designated Fund Balance** 809,367.44 89,133.18 898,500.62
1,051,677.50 1,342,250.87 -- % Unapp/Designated 27.09 % - 15.92 % - 32.73 % -

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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Financial Statement Report - Detail (From: 7/1/2016 To: 06/30/2017)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Balance Summary

Beginning

Balance Restatement

Revised Balances

Year To Date Activity

Ending Balance

- Net Change in Fund Balance - (96,802.15) (96,802.15) 346,948.10 443,750.25

Assets

9110 CASH 639,495.84 - 639,495.84 108,859.04 748,354.88 9210 ACCOUNTS RECEIVABLE 305,432.44 -
305,432.44 (305,432.44) - 9229 ACCOUNTS RECEIVABLE SET-UP - - - 355,421.19 355,421.19 9440 EQUIPMENT
103,270.59 - 103,270.59 271,159.74 374,430.33 9445 ACCUMULATED DEPRECIATION EQUI (37,634.40) -
(37,634.40) (33,473.31) (71,107.71) **Total Assets** 1,010,564.47 - 1,010,564.47 396,534.22 1,407,098.69

Liabilities

9510 CURRENT LIABILITIES (157,696.82) - (157,696.82) 157,697.12 0.30 9529 CURRENT LIABILITIES SET-UP - -
- (208,246.90) (208,246.90) 9564 INSURANCE - - - 1,691.97 1,691.97 9565 STATE U.I SUSP ACCT 20.49 - 20.49

(330.17) (309.68) 9566 WORKER'S COMP SUSP ACCT 2,849.10 - 2,849.10 (5,184.46) (2,335.36) 9572 PERS
REDUCTION 1,465.06 - 1,465.06 - 1,465.06 9650 Deferred Revenue - - - (1,080.00) (1,080.00) 9665
COMPENSATED ABSENCES PAYABLES (47,834.86) - (47,834.86) 5,866.32 (41,968.54)
Total Liabilities (201,197.03) - (201,197.03) (49,586.12) (250,783.15) **Net Assets and Liabilities** 809,367.44 -
809,367.44 346,948.10 1,156,315.54

Fund Balance Components

9740 Legally Restricted Balance - 185,935.33 185,935.33 (347,853.08) (161,917.75) 9790
INDESIGNATED/UNAPPROPRIATED (809,367.44) (89,133.18) (898,500.62) (95,897.17) (994,397.79) **Total Fund
Balance Components** (809,367.44) 96,802.15 (712,565.29) (443,750.25) (1,156,315.54)

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL
Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include
Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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Financial Statement Report - Detail (From: 7/1/2017 To: 6/30/2018)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Revenue

Revenue Limit Sources (8010 to 8099)

Adopted Budget
Year To Date Revisions
Revised Budget
Year To Date Activity
Remaining Balance
Budget % Used

8011 Revenue Limit State Aid - Cur 2,256,850.00 (41,004.00) 2,215,846.00 2,070,533.00 145,313.00 93.44% 8012
ED PROTECTION ENTITLEMENT 359,132.00 (10,298.00) 348,834.00 367,570.00 (18,736.00) 105.37% 8019
PROIR YEAR ADJUSTMENTS - - - (2,085.00) 2,085.00 No Bdgt **Total Revenue Limit Sources (8010 to 8099)**
2,615,982.00 (51,302.00) 2,564,680.00 2,436,018.00 128,662.00

Federal Revenue (8100 to 8299)

8220 CHILD NUTRITION 211,200.00 - 211,200.00 239,770.79 (28,570.79) 113.53% **Total Federal Revenue (8100
to 8299)** 211,200.00 - 211,200.00 239,770.79 (28,570.79)

Other State Revenue (8300 to 8599)

8520 CHILD NUTRITION 52,800.00 - 52,800.00 15,879.65 36,920.35 30.08% 8550 MANDATED COSTS 10,290.00
24,625.00 34,915.00 46,968.00 (12,053.00) 134.52% 8560 STATE LOTTERY 46,305.00 - 46,305.00 59,932.31
(13,627.31) 129.43% 8590 All Other State Revenue 183,750.00 1,080.00 184,830.00 173,717.60 11,112.40 93.99%
Total Other State Revenue (8300 to 8599) 293,145.00 25,705.00 318,850.00 296,497.56 22,352.44

Other Local Revenue (8600 to 8799)

8660 INTEREST 6,500.00 - 6,500.00 10,603.64 (4,103.64) 163.13% 8699 LOCAL - 63,472.00 63,472.00 102,827.81 (39,355.81) 162.00% **Total Other Local Revenue (8600 to 8799)** 6,500.00 63,472.00 69,972.00 113,431.45 (43,459.45) **Total Revenue** 3,126,827.00 37,875.00 3,164,702.00 3,085,717.80 78,984.20

Expenditure

Certificated Salary (1000 to 1999)

1100 CERTIFICATED EMPLOYEES 744,748.34 (32,000.00) 712,748.34 709,043.88 3,704.46 99.48%

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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Financial Statement Report - Detail (From: 7/1/2017 To: 6/30/2018)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Expenditure

Certificated Salary (1000 to 1999)

Adopted Budget
Year To Date Revisions
Revised Budget
Year To Date Activity
Remaining Balance
Budget % Used

1140 CERT SUBSTITUTE - 23,791.00 23,791.00 20,593.72 3,197.28 86.56% 1200 CERTIFICATED PUPIL SUPPORT SA 73,389.00 - 73,389.00 73,559.05 (170.05) 100.23% 1300 CERTIFICATED ADMINISTRATION 120,420.00 - 120,420.00 120,487.65 (67.65) 100.06% **Total Certificated Salary (1000 to 1999)** 938,557.34 (8,209.00) 930,348.34 923,684.30 6,664.04

Classified Salary (2000 to 2999)

2100 INSTRUCTIONAL AIDES SALARIES 154,596.00 - 154,596.00 155,596.00 (1,000.00) 100.65% 2200 CLASSIFIED SUPPORT STAFF 172,764.00 22,274.00 195,038.00 198,560.92 (3,522.92) 101.81% 2310 Description not on file 92,500.00 (5,000.00) 87,500.00 77,661.58 9,838.42 88.76% 2400 OFFICE STAFF SALARIES 78,756.00 13,342.00 92,098.00 86,300.78 5,797.22 93.71% **Total Classified Salary (2000 to 2999)** 498,616.00 30,616.00 529,232.00 518,119.28 11,112.72

Employee Benefit (3000 to 3999)

3101 STRS CERTIFICATED 113,448.83 (1,808.00) 111,640.83 107,823.94 3,816.89 96.58% 3201 PERS CERTIFICATED 23,636.14 113.00 23,749.14 23,682.40 66.74 99.72% 3202 PERS CLASSIFIED 77,440.00 2,884.00 80,324.00 79,796.68 527.32 99.34% 3331 MEDICARE CERTIFIACED 13,608.87 - 13,608.87 13,089.71 519.16 96.19% 3332 MEDICARE CLASSIFIED 7,230.00 563.00 7,793.00 7,462.84 330.16 95.76% 3411 CERTIFICATED

HEALTH/WELFARE 120,500.00 6,187.00 126,687.00 130,570.36 (3,883.36) 103.07% 3412 H & W
BENEFITS-CLASS 107,256.00 (8,748.00) 98,508.00 94,889.95 3,618.05 96.33% 3501 STATE UNEMPLOYMENT
-CERT 469.37 - 469.37 451.33 18.04 96.16% 3502 STATE UNEMPLOYMENT- CLASS 248.00 22.00 270.00 257.19
12.81 95.26% 3601 WORKERS' COMP- CERT 19,344.27 (129.00) 19,215.27 18,605.78 609.49 96.83%

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL
Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include
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Financial Statement Report - Detail (From: 7/1/2017 To: 6/30/2018)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Expenditure

Employee Benefit (3000 to 3999)

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

3602 WORKERS' COMP - CLASS 10,276.00 804.00 11,080.00 10,607.30 472.70 95.73% **Total Employee Benefit
(3000 to 3999)** 493,457.48 (112.00) 493,345.48 487,237.48 6,108.00

Books and Supplies (4000 to 4999)

4200 BOOKS AND REFERNCE MATERIAL - - - 8,050.00 (8,050.00) No Bdgt 4300 MATERIALS & SUPPLIES
347,305.00 63,083.95 410,388.95 323,598.21 86,790.74 78.85% 4350 OFFICE SUPPLIES - 10,399.11 10,399.11 -
10,399.11 0.00% 4440 TECH 50,000.00 (11,000.00) 39,000.00 18,764.80 20,235.20 48.11% **Total Books and
Supplies (4000 to 4999)** 397,305.00 62,483.06 459,788.06 350,413.01 109,375.05

Services and Operating Expenditures (5000 to 5999)

5200 TRAVEL 13,000.00 20,000.00 33,000.00 11,698.55 21,301.45 35.45% 5300 MEMBERSHIPS & DUES 1,500.00
- 1,500.00 4,465.00 (2,965.00) 297.67% 5500 OPERATIONS/HOUSEKEEPING - 65,300.00 65,300.00 62,022.35
3,277.65 94.98% 5600 IMPROVEMENTS - 1,000.00 1,000.00 195.00 805.00 19.50% 5610 RENT/LEASES
251,959.04 51,080.00 303,039.04 300,000.00 3,039.04 99.00% 5800 OTHER SVCS & OPER EXPEN 465,959.00
97,318.61 563,277.61 459,741.03 103,536.58 81.62% 5820 AUDIT FEES 13,000.00 35,000.00 48,000.00 41,010.59
6,989.41 85.44% 5910 UTILITY (PHONE) 30,000.00 25,000.00 55,000.00 54,205.10 794.90 98.55% 5920
POSTAGE 500.00 - 500.00 151.65 348.35 30.33% **Total Services and Operating Expenditures (5000 to 5999)**
775,918.04 294,698.61 1,070,616.65 933,489.27 137,127.38

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

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Financial Statement Report - Detail (From: 7/1/2017 To: 6/30/2018)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

Expenditure

Capital Outlay (6000 to 6999)

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

6900 Depreciation Expense --- 52,436.23 (52,436.23) No Bdgt **Total Capital Outlay (6000 to 6999)** --- 52,436.23
(52,436.23) **Total Expenditure** 3,103,853.86 379,476.67 3,483,330.53 3,265,379.57 217,950.96
- Excess Revenues (Expenditures) 22,973.14 (341,601.67) (318,628.53) (179,661.77) 138,966.76 -- Net Change in
Fund Balance 22,973.14 (341,601.67) (318,628.53) (179,661.77) 138,966.76 -

Fund Balance

9792 AJUST FOR UNAUDITED ACTUALS 1,156,315.54 - 1,156,315.54 1,156,315.54 1,156,315.54 - **Total**
Beginning Fund Balance Components 1,156,315.54 - 1,156,315.54 1,156,315.54 1,156,315.54 - Calculated
Ending Fund Balance 1,179,288.68 (341,601.67) 837,687.01 976,653.77 976,653.77 -

GL Adjustments

Accounts Payable/Suspense

9510 CURRENT LIABILITIES --- (0.30) -- 9529 CURRENT LIABILITIES SET-UP --- 78,208.39 -- 9564
INSURANCE --- 1,522.50 -- 9565 STATE U.I SUSP ACCT --- 314.59 -- 9566 WORKER'S COMP SUSP ACCT --
- 7,652.94 -- 9572 PERS REDUCTION --- (1,465.06) -- 9665 COMPENSATED ABSENCES PAYABLES ---
41,968.54 -- **Total Accounts Payable/Suspense** --- 128,201.60 -

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include

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Financial Statement Report - Detail (From: 7/1/2017 To: 6/30/2018)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Summary

GL Adjustments

Accounts Receivable/Other Assets

Adopted Budget

Year To Date Revisions

Revised Budget

Year To Date Activity

Remaining Balance

Budget % Used

9229 ACCOUNTS RECEIVABLE SET-UP --- (186,145.56) -- **Total Accounts Receivable/Other Assets ---**
(186,145.56) - **Total GL Adjustments ---** (57,943.96) - **Adjusted Ending Fund Balance 1,179,288.68 (341,601.67)**
837,687.01 918,709.81 976,653.77

Reserved Fund Balance

9740 Legally Restricted Balance - (97,853.08) (97,853.08) - (97,853.08) - **Total Reserved Fund Balance -**
(97,853.08) (97,853.08) - (97,853.08) **Designated Fund Balance 1,179,288.68 (243,748.59) 935,540.09 918,709.81**
1,074,506.85 -- % Unapp/Designated 37.99 % - 21.24 % - 32.91 % -

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL
Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include
Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

MONO COUNTY SCHOOLS

Financial Statement Report - Detail (From: 7/1/2017 To: 6/30/2018)

Object Object Description

09 - Urban Corps of SD County

Fund 62 ED PROTECTION ENTITLEMENT Fund Balance Summary

Beginning

Balance Restatement

Revised Balances

Year To Date Activity

Ending Balance

- Net Change in Fund Balance 22,973.14 (341,601.67) (318,628.53) (179,661.77) 138,966.76

Assets

9110 CASH 748,354.88 - 748,354.88 (80,531.46) 667,823.42 9210 ACCOUNTS RECEIVABLE 355,421.19 - 355,421.19 (355,421.19) - 9229 ACCOUNTS RECEIVABLE SET-UP - - - 186,145.56 186,145.56 9440 EQUIPMENT 374,430.33 - 374,430.33 - 374,430.33 9445 ACCUMULATED DEPRECIATION EQUI (71,107.71) - (71,107.71) (52,436.23) (123,543.94) **Total Assets** 1,407,098.69 - 1,407,098.69 (302,243.32) 1,104,855.37

Liabilities

9510 CURRENT LIABILITIES (208,246.60) - (208,246.60) 208,246.90 0.30 9529 CURRENT LIABILITIES SET-UP - - - (78,208.39) (78,208.39) 9564 INSURANCE 1,691.97 - 1,691.97 (3,214.47) (1,522.50) 9565 STATE U.I SUSP ACCT (309.68) - (309.68) (4.91) (314.59) 9566 WORKER'S COMP SUSP ACCT (2,335.36) - (2,335.36) (5,317.58) (7,652.94) 9572 PERS REDUCTION 1,465.06 - 1,465.06 - 1,465.06 9650 DEFERRED REVENUE (1,080.00) - (1,080.00) 1,080.00 - 9665 COMPENSATED ABSENCES PAYABLES (41,968.54) - (41,968.54) - (41,968.54) **Total Liabilities** (250,783.15) - (250,783.15) 122,581.55 (128,201.60) **Net Assets and Liabilities** 1,156,315.54 - 1,156,315.54 (179,661.77) 976,653.77

Fund Balance Components

9740 Legally Restricted Balance - 97,853.08 97,853.08 - 97,853.08 9790 INDESIGNATED/UNAPPROPRIATED (1,179,288.68) 243,748.59 (935,540.09) - (935,540.09) **Total Fund Balance Components** (1,179,288.68) 341,601.67 (837,687.01) - (837,687.01)

Criteria: Overview = No; Report Summary Options = Fund Summary; Include Fund Balance = Yes; Include GL Adjustments = Yes; Selected Districts = 09 - Urban Corps of SD County; Object Group by = Major Range ; Include Range Detail = Yes; Summarize = Fund; Page Break by Summarize = Yes

Run: 4/4/2019 1:42 PM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.

ATTACHMENT 2

Ryan D. Zick

From: Anne Larsen <alarsen@mono.ca.gov>

Sent: Thursday, April 11, 2019 10:53 AM

To: Ryan D. Zick; Stacey Simon

Cc: Timothy M. Cary; Georgette Noble

Subject: RE: MCOE Charter Documents

Hi Ryan

Thank you for producing the documents. No additional documents are needed at this time and Ms. Weston need not appear on April 16.

We are working on scheduling the two interviews now.

Thanks,
Anne

ANNE M. LARSEN
DEPUTY COUNTY COUNSEL
OFFICE OF THE COUNTY COUNSEL
COUNTY OF MONO
P.O. Box 2415
452 Old Mammoth Road, Third Floor
Mammoth Lakes, CA 93546
Phone: (760) 924-1707

From: Ryan D. Zick
Sent: Wednesday, April 10, 2019 1:26 PM
To: Anne Larsen ; Stacey Simon
Cc: Timothy M. Cary
Subject: RE: MCOE Charter Documents

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Stacey & Anne,

Attached, please find MCOE Revenue and Expenses for Urban Corps Charter from FY 11/12 (the first year MCOE was the chartering authority for Urban Corps) through FY 17/18. We have also attached Urban Corps' Financial Statements for the same time period.

Please confirm that this satisfies Ms. Weston's duties under the April 2, 2019 subpoena, and that her personal appearance on April 16 is waived.

Thank you,

1

Ryan



PRICE, POSTEL & PARMA LLP

Ryan D. Zick
Price, Postel & Parma LLP

200 E. Carrillo Street, Suite 400
Santa Barbara, CA 93101
T: 805.882-9856
F: 805.965-3978
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From: Anne Larsen [<mailto:alarsen@mono.ca.gov>]
Sent: Monday, April 08, 2019 5:12 PM
To: Ryan D. Zick
Cc: Timothy M. Cary; Stacey Simon
Subject: RE: MCOE Charter Documents

Hi Ryan

The document is sufficient. Fine to provide same for the other years.

Thank you,
Anne

ANNE M. LARSEN
DEPUTY COUNTY COUNSEL
OFFICE OF THE COUNTY COUNSEL
COUNTY OF MONO
P.O. Box 2415
452 Old Mammoth Road, Third Floor
Mammoth Lakes, CA 93546
Phone: (760) 924-1707

From: Ryan D. Zick <rzick@ppplaw.com>
Sent: Monday, April 8, 2019 4:03 PM
To: Anne Larsen <alarsen@mono.ca.gov>
Cc: Timothy M. Cary <tcary@ppplaw.com>
Subject: RE: MCOE Charter Documents

2

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Anne,

Has the Grand Jury had a chance to review the below document? In addition, we also have the FY 17/18 Financial Statement for Urban Corps, which is attached.

Thanks,

Ryan



PRICE, POSTEL & PARMA LLP

Ryan D. Zick
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From: Ryan D. Zick
Sent: Wednesday, April 03, 2019 4:26 PM
To: 'alarsen@mono.ca.gov'
Cc: Timothy M. Cary
Subject: FW: MCOE Charter Documents

Hi Anne,

Per our conversation, please see the attached.

Ryan



PRICE, POSTEL & PARMA LLP

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3

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either the intended recipient or authorized to receive it for that person, please advise the sender and delete this message and any attachments without copying or forwarding.

From: Ryan D. Zick
Sent: Wednesday, April 03, 2019 11:40 AM
To: 'Stacey Simon'
Cc: Timothy M. Cary
Subject: MCOE Charter Documents

Hi Stacey,

Attached is a FY 17/18 revenue and expense analysis for the Urban Corps Charter School. We hope that this information satisfies the Grand Jury's inquiry; and if it does, MCOE can create similar documents for all years that MCOE has been the chartering authority for Urban Corps.

Please let me know if you have questions.

Best,

Ryan



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