

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed [Signature]
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 15, 2016

To the Superintendent of Public Instruction:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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Unaudited Actuals
FINANCIAL REPORTS
2015-16 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	68.21%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$55,169,129.62
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$55,169,129.62
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	4.70%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	72,006,724.00	1,359,589.00	73,366,313.00	76,775,268.00	1,464,430.00	78,239,698.00	6.6%
2) Federal Revenue		8100-8299	135,219.00	3,439,351.24	3,574,570.24	50,689.00	3,242,855.00	3,293,524.00	-7.9%
3) Other State Revenue		8300-8599	6,794,254.29	5,287,299.20	12,081,553.49	3,772,122.00	4,822,768.00	8,594,890.00	-28.9%
4) Other Local Revenue		8600-8799	607,062.76	5,331,804.82	5,938,867.58	710,616.00	4,837,848.00	5,548,464.00	-6.6%
5) TOTAL, REVENUES			79,543,260.05	15,418,044.26	94,961,304.31	81,308,675.00	14,367,901.00	95,676,576.00	0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,525,715.30	7,661,350.15	46,187,065.45	40,485,439.00	8,198,648.00	48,684,087.00	5.4%
2) Classified Salaries		2000-2999	6,974,488.49	4,024,073.14	10,998,571.63	7,462,442.00	4,449,393.00	11,911,835.00	8.3%
3) Employee Benefits		3000-3999	10,998,734.55	5,853,821.87	16,652,556.42	12,569,784.00	6,881,934.00	19,451,718.00	16.8%
4) Books and Supplies		4000-4999	2,315,097.38	1,284,807.28	3,599,904.66	5,127,417.00	1,938,430.00	7,065,847.00	96.3%
5) Services and Other Operating Expenditures		5000-5999	4,347,830.56	3,492,262.54	7,840,093.10	5,335,457.00	3,164,550.00	8,500,007.00	8.4%
6) Capital Outlay		6000-6999	364,716.71	422,242.85	786,959.56	70,431.00	30,000.00	100,431.00	-87.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	683,392.98	1,416,666.00	2,100,058.98	821,031.00	1,540,631.00	2,361,662.00	12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(271,718.28)	68,816.06	(202,902.23)	(221,663.00)	41,663.00	(180,000.00)	-11.3%
9) TOTAL, EXPENDITURES			63,938,267.69	24,024,039.88	87,962,307.57	71,650,338.00	26,245,249.00	97,895,587.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,604,992.36	(8,605,995.62)	6,998,996.74	9,658,337.00	(11,877,348.00)	(2,219,011.00)	-131.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		6900-8929	370,908.36	0.00	370,908.36	337,313.00	0.00	337,313.00	-9.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	213,303.79	0.00	213,303.79	242,378.00	0.00	242,378.00	13.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,671,385.41)	9,671,385.41	0.00	(11,627,050.00)	11,627,050.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,087,173.26)	9,671,385.41	584,212.15	(11,047,359.00)	11,627,050.00	579,691.00	-0.8%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,517,819.10	1,065,389.79	7,583,208.89	(1,389,022.00)	(250,298.00)	(1,639,320.00)	-121.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	10,099,125.61	3,842,094.18	13,941,219.79	16,616,944.71	4,907,483.97	21,524,428.68	54.4%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			10,099,125.61	3,842,094.18	13,941,219.79	16,616,944.71	4,907,483.97	21,524,428.68	54.4%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			10,099,125.61	3,842,094.18	13,941,219.79	16,616,944.71	4,907,483.97	21,524,428.68	54.4%
2) Ending Balance, June 30 (E + F1e)									
			16,616,944.71	4,907,483.97	21,524,428.68	15,227,922.71	4,657,185.97	19,885,108.68	-7.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures									
		9713	302,833.83	0.00	302,833.83	247,062.57	0.00	247,062.57	-18.4%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,907,483.97	4,907,483.97	0.00	4,657,185.97	4,657,185.97	-5.1%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	4,169,203.16	0.00	4,169,203.16	3,432,532.00	0.00	3,432,532.00	-17.7%
	0000	9760	425,973.32		425,973.32				
	0000	9760	2,000,000.00		2,000,000.00				
	0000	9760	450,000.00		450,000.00				
	0000	9760	400,000.00		400,000.00				
	0000	9760	243,229.84		243,229.84				
	0000	9760	400,000.00		400,000.00				
	0000	9760	250,000.00		250,000.00				
	0000	9760				400,000.00		400,000.00	
	0000	9760				2,000,000.00		2,000,000.00	
	0000	9760				350,000.00		350,000.00	
	0000	9760				132,532.00		132,532.00	
	0000	9760				300,000.00		300,000.00	
	0000	9760				250,000.00		250,000.00	
d) Assigned									
Other Assignments									
	0000	9780	6,464,753.70	0.00	6,464,753.70	3,006,182.00	0.00	3,006,182.00	-53.5%
	0000	9780	427,561.50		427,561.50				
	0000	9780	208,852.28		208,852.28				
	0000	9780	199,662.76		199,662.76				
	0000	9780	19,539.54		19,539.54				
	0000	9780	649,685.85		649,685.85				
	0000	9780	111,591.04		111,591.04				
	0000	9780	15,969.72		15,969.72				
	0000	9780	239,082.85		239,082.85				
	0000	9780	18,315.22		18,315.22				
	0000	9780	5,290.39		5,290.39				
	0000	9780	1,817.00		1,817.00				
	0000	9780	99,993.00		99,993.00				
	0000	9780	2,300,000.00		2,300,000.00				
	0000	9780	375,000.00		375,000.00				
	0000	9780	1,759,247.00		1,759,247.00				
	1100	9780	32,004.38		32,004.38				
	1100	9780	1,141.17		1,141.17				
	0000	9780				485,000.00		485,000.00	
	0000	9780				259,521.00		259,521.00	
	0000	9780				199,610.00		199,610.00	
	0000	9780				27,168.00		27,168.00	
	0000	9780				76,971.00		76,971.00	
	0000	9780				1,957,912.00		1,957,912.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	2,638,870.00	0.00	2,638,870.00	2,936,868.00	0.00	2,936,868.00	11.3%
Unassigned/Unappropriated Amount									
		9790	3,031,284.02	0.00	3,031,284.02	5,595,278.14	0.00	5,595,278.14	84.6%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18,296,774.65	3,712,155.21	22,008,929.86				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	200.00	0.00	200.00				
c) in Revolving Fund		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	299,750.44	3,162,400.53	3,461,150.97				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	320,350.52	0.00	320,350.52				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	302,833.83	0.00	302,833.83				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			19,228,909.44	6,874,555.74	26,103,465.18				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,611,918.09	1,785,998.09	4,397,916.18				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	46.64	0.00	46.64				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	181,073.68	181,073.68				
6) TOTAL, LIABILITIES			2,611,964.73	1,967,071.77	4,579,036.50				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,616,944.71	4,907,483.97	21,524,428.68				

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	25,565,608.68	0.00	25,565,608.68	32,787,347.00	0.00	32,787,347.00	28.2%
Education Protection Account State Aid - Current Year		8012	12,657,179.00	0.00	12,657,179.00	10,975,628.00	0.00	10,975,628.00	-13.3%
State Aid - Prior Years		8019	(80,927.40)	0.00	(80,927.40)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	250,105.28	0.00	250,105.28	242,081.00	0.00	242,081.00	-3.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	28,194,143.12	0.00	28,194,143.12	28,240,382.00	0.00	28,240,382.00	0.2%
Unsecured Roll Taxes		8042	644,271.60	0.00	644,271.60	641,652.00	0.00	641,652.00	-0.4%
Prior Years' Taxes		8043	4,904.53	0.00	4,904.53	9,740.00	0.00	9,740.00	98.6%
Supplemental Taxes		8044	972,432.64	0.00	972,432.64	754,563.00	0.00	754,563.00	-22.4%
Education Revenue Augmentation Fund (ERAF)		8045	2,980,902.60	0.00	2,980,902.60	2,832,110.00	0.00	2,832,110.00	-5.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	878,707.20	0.00	878,707.20	328,776.00	0.00	328,776.00	-62.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			72,067,327.25	0.00	72,067,327.25	76,810,279.00	0.00	76,810,279.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(60,603.25)	0.00	(60,603.25)	(35,011.00)	0.00	(35,011.00)	-42.2%
Property Taxes Transfers		8097	0.00	1,359,589.00	1,359,589.00	0.00	1,464,430.00	1,464,430.00	7.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			72,006,724.00	1,359,589.00	73,366,313.00	76,775,268.00	1,464,430.00	78,239,698.00	6.6%
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	1,607,005.00	1,607,005.00	0.00	1,607,005.00	1,607,005.00	0.0%
Special Education Discretionary Grants		8182	0.00	373,180.00	373,180.00	0.00	369,739.00	369,739.00	-0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		875,756.27	875,756.27		731,989.00	731,989.00	-16.4%
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		192,906.45	192,906.45		192,953.00	192,953.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		12,208.95	12,208.95		8,897.00	8,897.00	-27.1%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		152,035.94	152,035.94				
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		107,272.00	107,272.00	-29.4%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	135,219.00	228,258.63	361,477.63	50,669.00	225,000.00	275,669.00	0.0%
TOTAL, FEDERAL REVENUE			135,219.00	228,258.63	361,477.63	50,669.00	225,000.00	275,669.00	-23.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROCP Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		11,872.00	11,872.00				
Prior Years	6500	8319		0.00	0.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,323,339.00	0.00	5,323,339.00	2,316,675.00	0.00	2,316,675.00	-56.5%
Lottery - Unrestricted and Instructional Materials		8560	1,444,838.41	502,432.20	1,947,268.61	1,429,534.00	418,649.00	1,848,183.00	-5.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		225,000.00	225,000.00		225,000.00	225,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6850, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		395,587.00	395,587.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	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%
Quality Education Investment Act	7400	8580		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	26,078.88	4,152,408.00	4,178,486.88	25,913.00	4,179,119.00	4,205,032.00	0.6%
TOTAL, OTHER STATE REVENUE			6,794,254.29	5,287,299.20	12,081,553.49	3,772,122.00	4,822,768.00	8,594,890.00	-28.9%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	322,949.22	322,949.22	0.00	320,000.00	320,000.00	-0.9%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	9,721.02	0.00	9,721.02	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	72,782.40	0.00	72,782.40	75,000.00	0.00	75,000.00	3.0%
Interest		8660	213,780.20	0.00	213,780.20	160,000.00	0.00	180,000.00	-15.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	84,163.60	0.00	84,163.60	85,000.00	0.00	85,000.00	1.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(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		8699	226,615.54	1,134,214.60	1,360,830.14	370,616.00	757,740.00	1,128,366.00	-17.1%
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		3,874,641.00	3,874,641.00		3,760,108.00	3,760,108.00	-3.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			607,062.76	5,331,804.82	5,938,867.56	710,616.00	4,837,848.00	5,548,464.00	-6.6%
TOTAL REVENUES			79,543,260.05	15,418,044.26	94,961,304.31	81,308,675.00	14,367,901.00	95,676,576.00	0.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	33,524,531.19	6,436,169.66	39,960,700.85	35,170,028.00	5,110,976.00	40,281,004.00	0.8%
Certificated Pupil Support Salaries		1200	1,274,791.30	608,354.98	1,883,146.28	1,438,481.00	2,350,011.00	3,788,492.00	101.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,725,967.23	616,825.51	4,342,792.74	3,876,930.00	737,661.00	4,614,591.00	6.3%
Other Certificated Salaries		1900	425.58	0.00	425.58	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			38,525,715.30	7,661,350.15	46,187,065.45	40,485,439.00	8,198,648.00	48,684,087.00	5.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	330,365.54	2,515,858.38	2,846,223.92	313,209.00	2,820,579.00	3,133,788.00	10.1%
Classified Support Salaries		2200	2,801,276.33	852,930.77	3,654,207.10	3,084,708.00	925,991.00	4,010,699.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	645,917.12	130,759.81	776,676.93	731,962.00	157,598.00	889,560.00	14.5%
Clerical, Technical and Office Salaries		2400	2,464,252.17	106,530.67	2,570,782.84	2,600,658.00	107,827.00	2,708,485.00	5.4%
Other Classified Salaries		2900	732,687.33	417,993.51	1,150,680.84	731,905.00	437,398.00	1,169,303.00	1.6%
TOTAL, CLASSIFIED SALARIES			6,974,498.49	4,024,073.14	10,998,571.63	7,462,442.00	4,449,393.00	11,911,835.00	8.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,100,683.21	3,596,050.86	7,696,734.07	5,117,540.00	4,576,532.00	9,694,072.00	26.0%
PERS		3201-3202	774,234.96	456,400.32	1,230,635.28	1,013,451.00	599,697.00	1,613,148.00	31.1%
OASDI/Medicare/Alternative		3301-3302	1,024,460.67	400,346.33	1,424,807.00	1,086,936.00	438,937.00	1,527,873.00	7.2%
Health and Welfare Benefits		3401-3402	3,824,880.52	955,604.78	4,780,485.30	4,101,827.00	976,964.00	5,078,591.00	6.2%
Unemployment Insurance		3501-3502	21,533.03	5,572.45	27,105.48	23,014.00	5,936.00	28,950.00	6.8%
Workers' Compensation		3601-3602	740,761.85	192,849.58	933,611.43	742,016.00	191,195.00	933,211.00	0.0%
OPEB, Allocated		3701-3702	308,574.71	0.00	308,574.71	290,468.00	0.00	290,468.00	-5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	203,605.60	47,197.55	250,803.15	192,732.00	92,673.00	285,405.00	13.8%
TOTAL, EMPLOYEE BENEFITS			10,998,734.55	5,653,821.87	16,652,556.42	12,569,784.00	6,881,934.00	19,451,718.00	16.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	66,578.59	1,324.79	67,903.38	2,300,000.00	481,038.00	2,761,038.00	3966.1%
Books and Other Reference Materials		4200	3,874.85	7,159.98	11,034.83	1,200.00	0.00	1,200.00	-89.1%
Materials and Supplies		4300	1,531,052.98	1,209,526.21	2,740,579.19	1,902,607.00	1,470,392.00	3,372,999.00	23.1%
Noncapitalized Equipment		4400	713,590.96	68,796.30	780,387.26	923,610.00	7,000.00	930,610.00	19.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,315,097.38	1,284,807.28	3,599,904.66	5,127,417.00	1,938,430.00	7,065,847.00	96.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,266,684.00	258,975.00	1,525,659.00	1,320,368.00	236,463.00	1,556,851.00	2.0%
Travel and Conferences		5200	123,841.07	100,013.18	223,854.25	91,100.00	45,600.00	136,700.00	-38.9%
Dues and Memberships		5300	29,957.93	168.68	30,126.59	19,200.00	60.00	19,260.00	-36.1%
Insurance		5400 - 5450	461,885.71	0.00	461,885.71	489,916.00	25,000.00	514,916.00	11.5%
Operations and Housekeeping Services		5500	1,508,779.49	4,319.45	1,513,098.94	1,533,564.00	2,600.00	1,536,164.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	650,767.52	596,064.85	1,246,832.37	501,964.00	589,959.00	1,091,923.00	-12.4%
Transfers of Direct Costs		5710	(896,989.03)	896,969.03	0.00	(821,742.00)	821,742.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	771.50	342.00	1,113.50	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	916,892.36	1,634,866.34	2,551,758.70	1,909,313.00	1,443,126.00	3,352,439.00	31.4%
Communications		5900	285,240.01	544.03	285,784.04	291,754.00	0.00	291,754.00	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,347,830.56	3,492,282.54	7,840,083.10	5,335,457.00	3,164,550.00	8,500,007.00	8.4%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	352,083.00	352,083.00	0.00	0.00	0.00	-100.0%
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	364,716.71	70,159.85	434,876.56	70,431.00	30,000.00	100,431.00	-76.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			364,716.71	422,242.85	786,959.56	70,431.00	30,000.00	100,431.00	-87.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,416,666.00	1,416,666.00	0.00	1,540,631.00	1,540,631.00	8.8%
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 Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	135,079.69	0.00	135,079.69	154,606.00	0.00	154,606.00	14.5%
Other Debt Service - Principal		7439	548,313.29	0.00	548,313.29	666,425.00	0.00	666,425.00	21.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			683,392.98	1,416,666.00	2,100,058.98	821,031.00	1,540,631.00	2,361,662.00	12.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(68,816.05)	68,816.05	0.00	(41,663.00)	41,663.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(202,902.23)	0.00	(202,902.23)	(180,000.00)	0.00	(180,000.00)	-11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(271,718.28)	68,816.05	(202,902.23)	(221,663.00)	41,663.00	(180,000.00)	-11.3%
TOTAL, EXPENDITURES			63,938,267.89	24,024,039.88	87,962,307.57	71,650,338.00	26,245,249.00	97,895,587.00	11.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
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	370,908.36	0.00	370,908.36	337,313.00	0.00	337,313.00	-9.1%
(a) TOTAL, INTERFUND TRANSFERS IN			370,908.36	0.00	370,908.36	337,313.00	0.00	337,313.00	-9.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7811	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	213,303.79	0.00	213,303.79	242,378.00	0.00	242,378.00	13.6%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			213,303.79	0.00	213,303.79	242,378.00	0.00	242,378.00	13.6%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,671,385.41)	9,671,385.41	0.00	(11,627,050.00)	11,627,050.00	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			(9,671,385.41)	9,671,385.41	0.00	(11,627,050.00)	11,627,050.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,087,173.26)	9,671,385.41	584,212.15	(11,047,359.00)	11,627,050.00	579,691.00	-0.8%

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	250,272.26	242,252.26
6230	California Clean Energy Jobs Act	486,758.81	486,758.81
6264	Educator Effectiveness	511,238.49	245,202.49
6300	Lottery: Instructional Materials	483,556.86	233,167.86
6512	Special Ed: Mental Health Services	2,394,622.34	2,757,595.34
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	21,100.00	0.00
9010	Other Restricted Local	759,935.21	692,209.21
Total, Restricted Balance		4,907,483.97	4,657,185.97

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,265,946.30	2,958,446.00	-9.4%
3) Other State Revenue		8300-8599	238,133.37	221,102.00	-7.2%
4) Other Local Revenue		8600-8799	2,028,338.23	2,002,567.00	-1.3%
5) TOTAL, REVENUES			5,532,417.90	5,182,115.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,813,022.05	1,994,138.00	10.0%
3) Employee Benefits		3000-3999	486,964.03	561,491.00	15.3%
4) Books and Supplies		4000-4999	2,610,348.38	2,345,000.00	-10.2%
5) Services and Other Operating Expenditures		5000-5999	197,611.44	269,530.00	36.4%
6) Capital Outlay		6000-6999	85,098.75	60,000.00	-29.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	202,902.23	180,000.00	-11.3%
9) TOTAL, EXPENDITURES			5,395,946.88	5,410,159.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			136,471.02	(228,044.00)	-267.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,471.02	(228,044.00)	-267.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,237,915.37	1,374,386.39	11.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,237,915.37	1,374,386.39	11.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,237,915.37	1,374,386.39	11.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	51,814.38	39,866.47	-23.1%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,322,572.01	1,106,475.92	-16.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,158,032.87		
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	519,838.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	51,814.38		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,729,685.49		
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	127,506.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	203,897.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	23,895.96		
6) TOTAL, LIABILITIES			355,299.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,374,386.39		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,260,726.66	2,958,446.00	-9.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	5,219.64	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,265,946.30	2,958,446.00	-9.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	238,133.37	221,102.00	-7.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			238,133.37	221,102.00	-7.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,604.99	0.00	-100.0%
Food Service Sales		8634	1,911,198.38	1,995,067.00	4.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,175.38	7,500.00	-26.3%
Net Increase (Decrease) in the Fair Value of Investments		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	104,359.48	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,028,338.23	2,002,567.00	-1.3%
TOTAL, REVENUES			5,532,417.90	5,182,115.00	-6.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,447,664.71	1,608,803.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	286,826.52	303,590.00	5.8%
Clerical, Technical and Office Salaries		2400	78,530.82	81,745.00	4.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,813,022.05	1,994,138.00	10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	165,387.77	213,935.00	29.4%
OASDI/Medicare/Alternative		3301-3302	115,141.25	123,034.00	6.9%
Health and Welfare Benefits		3401-3402	170,702.39	187,188.00	9.7%
Unemployment Insurance		3501-3502	821.96	911.00	10.8%
Workers' Compensation		3601-3602	28,420.32	29,287.00	3.0%
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	6,490.34	7,136.00	9.9%
TOTAL, EMPLOYEE BENEFITS			486,964.03	561,491.00	15.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	211,362.16	210,000.00	-0.6%
Noncapitalized Equipment		4400	15,701.33	35,000.00	122.9%
Food		4700	2,383,284.89	2,100,000.00	-11.9%
TOTAL, BOOKS AND SUPPLIES			2,610,348.38	2,345,000.00	-10.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,923.38	15,000.00	25.8%
Dues and Memberships		5300	530.00	530.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,513.11	55,000.00	26.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,281.88	30,000.00	10.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,113.50)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	112,716.81	165,000.00	46.4%
Communications		5900	2,759.76	4,000.00	44.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,611.44	269,530.00	36.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	85,098.75	60,000.00	-29.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			85,098.75	60,000.00	-29.5%
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	202,902.23	180,000.00	-11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			202,902.23	180,000.00	-11.3%
TOTAL, EXPENDITURES			5,395,946.88	5,410,159.00	0.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent 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	0.0%
(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	0.0%
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	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,565,129.07	11,423,788.00	-9.1%
5) TOTAL, REVENUES			12,565,129.07	11,423,788.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	66,876.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	192,272.39	35,000.00	-81.8%
6) Capital Outlay		6000-6999	53,537.24	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,244,425.00	1,247,828.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,557,111.29	1,282,828.00	-17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,008,017.78	10,140,960.00	-7.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,404,295.25	7,839,087.00	-16.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,404,295.25)	(7,839,087.00)	-16.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,603,722.53	2,301,873.00	43.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	14,771,482.65	16,375,205.18	10.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			14,771,482.65	16,375,205.18	10.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			14,771,482.65	16,375,205.18	10.9%
2) Ending Balance, June 30 (E + F1e)					
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	16,375,205.18	18,677,078.18	14.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,054,489.34		
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	18,754.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,420.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,079,664.40		
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	41,691.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,662,767.43		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,704,459.22		
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)			16,375,205.18		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent 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	0.0%
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 Roll		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		8622	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%
Interest		8660	201,516.94	180,000.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	12,363,612.13	11,243,788.00	-9.1%
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			12,565,129.07	11,423,788.00	-9.1%
TOTAL, REVENUES			12,565,129.07	11,423,788.00	-9.1%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	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%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,979.13	0.00	-100.0%
Noncapitalized Equipment		4400	62,897.53	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			66,876.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,829.14	0.00	-100.0%
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	186,443.25	35,000.00	-81.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,272.39	35,000.00	-81.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	53,537.24	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,537.24	0.00	-100.0%
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	304,425.00	272,828.00	-10.4%
Other Debt Service - Principal		7439	940,000.00	975,000.00	3.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,244,425.00	1,247,828.00	0.3%
TOTAL EXPENDITURES			1,557,111.29	1,282,828.00	-17.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	9,033,366.89	7,501,774.00	-17.0%
Other Authorized Interfund Transfers Out		7619	370,908.36	337,313.00	-9.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,404,295.25	7,839,087.00	-16.6%
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%
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)			(9,404,295.25)	(7,839,087.00)	-16.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,505.25	1,000.00	-33.6%
5) TOTAL, REVENUES			1,505.25	1,000.00	-33.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,915.72	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	9,040,056.85	7,501,774.00	-17.0%
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			9,063,972.57	7,501,774.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(9,062,467.32)	(7,501,774.00)	-17.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,033,386.89	7,501,774.00	-17.0%
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			9,033,386.89	7,501,774.00	-17.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,080.43)	1,000.00	-103.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	44,289.74	15,209.31	-65.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,289.74	15,209.31	-65.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,289.74	15,209.31	-65.7%
2) Ending Balance, June 30 (E + F1e)			15,209.31	16,209.31	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	15,209.31	16,209.31	6.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,853.57		
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	25.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,546,313.91		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,568,193.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,546,563.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,420.25		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,552,983.98		
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)			15,209.31		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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	1,505.25	1,000.00	-33.6%
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			1,505.25	1,000.00	-33.6%
TOTAL, REVENUES			1,505.25	1,000.00	-33.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	23,915.72	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			23,915.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,040,056.85	7,501,774.00	-17.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,040,056.85	7,501,774.00	-17.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			9,063,972.57	7,501,774.00	-17.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	9,033,386.89	7,501,774.00	-17.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,033,386.89	7,501,774.00	-17.0%
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%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
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%
(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)			9,033,386.89	7,501,774.00	-17.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	54,663.92	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,006,562.21	0.00	-100.0%
5) TOTAL, REVENUES			7,061,226.13	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	6,560,900.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,560,900.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			500,325.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500,325.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,559,214.32	8,059,539.95	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,559,214.32	8,059,539.95	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,559,214.32	8,059,539.95	6.6%
2) Ending Balance, June 30 (E + F1e)			8,059,539.95	8,059,539.95	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	8,059,539.95	8,059,539.95	0.0%
Debt Repayment	0000	9780	8,059,539.95		
Debt Repayment	0000	9780		8,059,539.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,051,615.34		
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	7,924.61		
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			8,059,539.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,059,539.95		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	54,663.92	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			54,663.92	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	6,479,369.86	0.00	-100.0%
Unsecured Roll		8612	266,700.53	0.00	-100.0%
Prior Years' Taxes		8613	42.06	0.00	-100.0%
Supplemental Taxes		8614	205,024.18	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	55,425.58	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			7,006,562.21	0.00	-100.0%
TOTAL, REVENUES			7,061,226.13	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,373,932.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	4,186,968.50	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 Costs)			6,560,900.50	0.00	-100.0%
TOTAL, EXPENDITURES			6,560,900.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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					
SOURCES					
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%
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	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	299.44	260.00	-13.2%
5) TOTAL REVENUES			299.44	260.00	-13.2%
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	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100.00	100.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			5,100.00	5,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,800.56)	(4,840.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,800.56)	(4,840.00)	0.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	76,048.59	71,248.03	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,048.59	71,248.03	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			76,048.59	71,248.03	-6.3%
2) Ending Net Position, June 30 (E + F1e)			71,248.03	66,408.03	-6.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	71,248.03	66,408.03	-6.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,206.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	61,985.37		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	46.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			71,248.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
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)			71,248.03		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	299.44	260.00	-13.2%
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%
TOTAL, OTHER LOCAL REVENUE			299.44	260.00	-13.2%
TOTAL REVENUES			299.44	260.00	-13.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
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	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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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		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	100.00	100.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			100.00	100.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			5,100.00	5,100.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
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 + c - d + e)			0.00	0.00	0.0%

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,761.17	9,776.92	9,762.08	9,894.30	9,894.30	9,894.30
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,761.17	9,776.92	9,762.08	9,894.30	9,894.30	9,894.30
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	17.00	17.81	17.00	15.70	15.70	15.70
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	17.00	17.81	17.00	15.70	15.70	15.70
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,778.17	9,794.73	9,779.08	9,910.00	9,910.00	9,910.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Unaudited Actuals
2015-16 Unaudited Actuals
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	37,484,239.00	3,230,000.00	40,714,239.00			40,714,239.00
Work in Progress	438,207.00	0.00	438,207.00			503,043.00
Total capital assets not being depreciated	37,922,446.00	3,230,000.00	41,152,446.00	473,309.00	408,473.00	41,217,282.00
Capital assets being depreciated:						
Land Improvements	16,770,808.00	0.00	16,770,808.00			16,770,808.00
Buildings	206,198,248.00	1.00	206,198,249.00	650,892.00		206,849,141.00
Equipment	3,719,661.00	(3.00)	3,719,658.00	508,677.00	87,705.00	4,140,630.00
Total capital assets being depreciated	226,688,717.00	(2.00)	226,688,715.00	1,159,569.00	87,705.00	227,760,579.00
Accumulated Depreciation for:						
Land Improvements	(5,891,856.00)	0.00	(5,891,856.00)	(838,540.00)		(6,730,396.00)
Buildings	(51,186,408.00)	8.00	(51,186,400.00)	(4,142,184.00)		(55,328,584.00)
Equipment	(2,716,518.00)	(1,254.00)	(2,717,772.00)	(201,712.00)	(84,057.00)	(2,835,427.00)
Total accumulated depreciation	(59,794,782.00)	(1,246.00)	(59,796,028.00)	(5,182,436.00)	(84,057.00)	(64,894,407.00)
Total capital assets being depreciated, net	166,893,935.00	(1,248.00)	166,892,687.00	(4,022,867.00)	3,648.00	162,866,172.00
Governmental activity capital assets, net	204,816,381.00	3,228,752.00	208,045,133.00	(3,549,558.00)	412,121.00	204,083,454.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated		0.00	0.00			0.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation		0.00	0.00			0.00
Total capital assets being depreciated, net		0.00	0.00			0.00
Business-type activity capital assets, net		0.00	0.00	0.00	0.00	0.00

2015-16 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE I	PL94-142	IDEA PART B PRIVATE SCHOOLS	PRESCHOOL - FEDERAL
FEDERAL CATALOG NUMBER	84.01	84.027		84.173
RESOURCE CODE	3010	3310	3311	3315
REVENUE OBJECT	8290	8181	8181	8182
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	180,099.00	0.00		0.00
2. a. Current Year Award	860,435.00	1,607,005.00		62,346.00
b. Transferability (NCLB)				
c. Other Adjustments				
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	860,435.00	1,607,005.00	0.00	62,346.00
3. Required Matching Funds/Other		603,531.00	17,413.00	52,332.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,040,534.00	2,210,536.00	17,413.00	114,678.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year	180,099.00	0.00	0.00	0.00
6. Cash Received in Current Year	860,435.00	1,607,005.00	0.00	62,346.00
7. Contributed Matching Funds		603,531.00	17,413.00	52,332.00
8. Total Available (sum lines 5, 6, & 7)	1,040,534.00	2,210,536.00	17,413.00	114,678.00
EXPENDITURES				
9. Donor-Authorized Expenditures	875,756.00	2,210,536.00	17,413.00	114,678.00
10. Non Donor-Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	875,756.00	2,210,536.00	17,413.00	114,678.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	164,778.00	0.00	0.00	0.00
a. Unearned Revenue	164,778.00	0.00	0.00	0.00
b. Accounts Payable				
c. Accounts Receivable				
14. Unused Grant Award Calculation (line 4 minus line 9)	164,778.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	875,756.00	1,607,005.00	0.00	62,346.00

2015-16 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	PRESCHOOL - STATE	SPECIAL ED MENTAL HEALTH	TITLE II, PART A TEACHER QUALITY	TITLE III IMMIGRANT EDUCATION
FEDERAL CATALOG NUMBER	84.027A	84.027A	84.367	84.365
RESOURCE CODE	3320	3327	4035	4201
REVENUE OBJECT	8182	8182	8290	8209
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	0.00	0.00	1,782.00	0.00
2. a. Current Year Award	200,742.00	110,092.00	195,576.00	15,434.00
b. Transferability (NCLB)				
c. Other Adjustments				
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	200,742.00	110,092.00	195,576.00	15,434.00
3. Required Matching Funds/Other	54,574.00			
4. Total Available Award	255,316.00	110,092.00	197,358.00	15,434.00
(sum lines 1, 2d, & 3)				
REVENUES				
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	1,782.00	0.00
6. Cash Received in Current Year	200,742.00	110,092.00	195,576.00	15,434.00
7. Contributed Matching Funds	54,574.00			
8. Total Available (sum lines 5, 6, & 7)	255,316.00	110,092.00	197,358.00	15,434.00
EXPENDITURES				
9. Donor-Authorized Expenditures	255,316.00	110,092.00	192,906.00	12,209.00
10. Non Donor-Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	255,316.00	110,092.00	192,906.00	12,209.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	4,452.00	3,225.00
a. Unearned Revenue	0.00	0.00	4,452.00	3,225.00
b. Accounts Payable				
c. Accounts Receivable				
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	4,452.00	3,225.00
15. If Carryover is allowed, enter line 14 amount here				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	200,742.00	110,092.00	192,906.00	12,209.00

2015-16 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE III LIMITED ENGLISH	TEAM NUTRITION	TOTAL
	84.365		
	4203	5454	
	8290	8290	
AWARD			
1. Prior Year Carryover	45,724.00	0.00	227,605.00
2. a. Current Year Award	114,930.00	13,600.00	3,180,160.00
b. Transferability (NCLB)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	114,930.00	13,600.00	3,180,160.00
3. Required Matching Funds/Other			727,850.00
4. Total Available Award (sum lines 1, 2d, & 3)	160,654.00	13,600.00	4,135,615.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year	45,724.00	0.00	227,605.00
6. Cash Received in Current Year	114,930.00	13,600.00	3,180,160.00
7. Contributed Matching Funds			727,850.00
8. Total Available (sum lines 5, 6, & 7)	160,654.00	13,600.00	4,135,615.00
EXPENDITURES			
9. Donor-Authorized Expenditures	152,036.00	5,220.00	3,946,162.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	152,036.00	5,220.00	3,946,162.00
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)	8,618.00	8,380.00	189,453.00
a. Unearned Revenue	8,618.00	8,380.00	189,453.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	8,618.00	8,380.00	189,453.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	152,036.00	5,220.00	3,218,312.00

2015-16 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	SCHOOL BREAKFAST STARTUP	AFTER SCHOOL EDUCATION AND SAFETY(ASES)	TOTAL
RESOURCE CODE	5380	6010	
REVENUE OBJECT	8520	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	0.00	0.00	0.00
2. a. Current Year Award	30,600.00	225,000.00	255,600.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	30,600.00	225,000.00	255,600.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	30,600.00	225,000.00	255,600.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00
6. Cash Received in Current Year	30,600.00	202,500.00	233,100.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	30,600.00	202,500.00	233,100.00
EXPENDITURES			
9. Donor-Authorized Expenditures	15,084.00	225,000.00	240,084.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	15,084.00	225,000.00	240,084.00
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)	15,516.00	(22,500.00)	(6,984.00)
a. Unearned Revenue	15,516.00		15,516.00
b. Accounts Payable			0.00
c. Accounts Receivable		22,500.00	22,500.00
14. Unused Grant Award Calculation (line 4 minus line 9)	15,516.00	0.00	15,516.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,084.00	225,000.00	240,084.00

2015-16 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MIDI-CAL ADMIN ACTIVITIES	NSLP	NEEDY BREAKFAST	FEDERAL SNACK
	6	10.555	10.553	10.553
	8290	5310	5310	5310
		8220	8220	8220
		SO 40	SO 42	SO 37
AWARD				
1. Prior Year Restricted Ending Balance	93,630.00	0.00	0.00	0.00
2. a. Current Year Award	135,219.00	2,439,537.00	486,152.00	26,493.00
b. Other Adjustments				
c. Adj Curr Yr Award (sum lines 2a & 2b)	135,219.00	2,439,537.00	486,152.00	26,493.00
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2c, & 3)	228,849.00	2,439,537.00	486,152.00	26,493.00
REVENUES				
5. Cash Received in Current Year	135,219.00	2,055,580.00	408,911.00	22,553.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	383,957.00	77,241.00	3,940.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	383,957.00	77,241.00	3,940.00
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	135,219.00	2,439,537.00	486,152.00	26,493.00
EXPENDITURES				
10. Donor-Authorized Expenditures	19,997.00	2,439,537.00	486,152.00	26,493.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	19,997.00	2,439,537.00	486,152.00	26,493.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	208,852.00	0.00	0.00	0.00

2015-16 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL BILLING	TOTAL
	93.778	
	5640	
	8290	
AWARD		
1. Prior Year Restricted Ending Balance	242,918.00	336,548.00
2. a. Current Year Award	226,259.00	3,313,660.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	226,259.00	3,313,660.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	469,177.00	3,650,208.00
REVENUES		
5. Cash Received in Current Year	226,259.00	2,848,522.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	465,138.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	465,138.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	226,259.00	3,313,660.00
EXPENDITURES		
10. Donor-Authorized Expenditures	218,904.00	3,191,083.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	218,904.00	3,191,083.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	250,273.00	459,125.00

2015-16 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	PUPIL TESTING	CAFETERIA	CA CLEAN ENERGY JOBS ACT - PROP 39	EDUCATOR EFFECTIVENESS
	15	5310	6230	6264
	8590	8520	8590	8590
AWARD				
1. Prior Year Restricted Ending Balance				
2. a. Current Year Award	34,296.00	0.00	484,219.00	0.00
b. Other Adjustments	26,079.00	223,049.00	395,587.00	758,875.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	26,079.00	223,049.00	395,587.00	758,875.00
3. Required Matching Funds/Other	33,650.00			
4. Total Available Award (sum lines 1, 2c, & 3)	94,025.00	223,049.00	879,806.00	758,875.00
REVENUES				
5. Cash Received in Current Year	0.00	187,916.00	0.00	758,875.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	26,079.00	35,133.00	395,587.00	0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	26,079.00	35,133.00	395,587.00	0.00
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	26,079.00	223,049.00	395,587.00	758,875.00
EXPENDITURES				
10. Donor-Authorized Expenditures	74,486.00	223,049.00	393,047.00	247,637.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	74,486.00	223,049.00	393,047.00	247,637.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	19,539.00	0.00	486,759.00	511,238.00

2015-16 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SPECIAL EDUCATION 6500 8792	SPECIAL EDUCATION MENTAL HEALTH 6512 8590	TOTAL
AWARD			
1. Prior Year Restricted Ending Balance	0.00	2,079,837.00	2,598,352.00
2. a. Current Year Award	3,874,641.00	590,708.00	5,868,939.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,874,641.00	590,708.00	5,868,939.00
3. Required Matching Funds/Other	8,424,031.00		8,457,681.00
4. Total Available Award (sum lines 1, 2c, & 3)	12,298,672.00	2,670,545.00	16,924,972.00
REVENUES			
5. Cash Received in Current Year	3,874,641.00	432,603.00	5,254,035.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	158,105.00	614,904.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	158,105.00	614,904.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	3,874,641.00	590,708.00	5,868,939.00
EXPENDITURES			
10. Donor-Authorized Expenditures	12,298,672.00	275,923.00	13,512,814.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	12,298,672.00	275,923.00	13,512,814.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	2,394,622.00	3,412,158.00

2015-16 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	GATE	HOME TO SCHOOL TRANS	SPECIAL ED HOME TO SCHOOL	PTC
	140	230	240	9476
	8980	8980	8980	8699
AWARD				
1. Prior Year Restricted Ending Balance				
2. a. Current Year Award	12,751.00	0.00	308,567.00	622.00
b. Other Adjustments	26,173.00	242,309.00	1,120,229.00	46,125.00
c. Adj Curr Yr Award (sum lines 2a & 2b)				
3. Required Matching Funds/Other	26,173.00	242,309.00	1,120,229.00	46,125.00
4. Total Available Award (sum lines 1, 2c, & 3)		84,164.00		
	38,924.00	326,473.00	1,428,796.00	46,747.00
REVENUES				
5. Cash Received in Current Year	26,173.00	242,309.00	1,120,229.00	18,602.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	27,523.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	27,523.00
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	26,173.00	242,309.00	1,120,229.00	46,125.00
EXPENDITURES				
10. Donor-Authorized Expenditures	33,634.00	326,473.00	1,428,796.00	31,774.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	33,634.00	326,473.00	1,428,796.00	31,774.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	5,290.00	0.00	0.00	14,973.00

2015-16 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	ASB	MISCELLANEOUS DONATIONS	NOBORI-BURKE MEMORIAL	RCSD FOUNDATON AWARD
RESOURCE CODE	9479	9483	9484	9683
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance				
2. a. Current Year Award	30,897.00	271,282.00	5,582.00	5,470.00
b. Other Adjustments	167,343.00	694,320.00	5,000.00	119,719.00
c. Adj Curr Yr Award (sum lines 2a & 2b)				
3. Required Matching Funds/Other	167,343.00	694,320.00	5,000.00	119,719.00
4. Total Available Award (sum lines 1, 2c, & 3)	198,240.00	965,602.00	10,582.00	125,189.00
REVENUES				
5. Cash Received in Current Year	122,667.00	538,431.00	5,000.00	119,719.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	44,676.00	155,889.00	0.00	0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	44,676.00	155,889.00	0.00	0.00
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	167,343.00	694,320.00	5,000.00	119,719.00
EXPENDITURES				
10. Donor-Authorized Expenditures	145,801.00	670,931.00	63.00	92,763.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (line 10 plus line 11)	145,801.00	670,931.00	63.00	92,763.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	52,439.00	294,671.00	10,519.00	32,426.00

2015-16 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Restricted Ending Balance	635,171.00
2. a. Current Year Award	2,421,218.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,421,218.00
3. Required Matching Funds/Other	84,164.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,140,553.00
REVENUES	
5. Cash Received in Current Year	2,193,130.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	228,088.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	228,088.00
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,421,218.00
EXPENDITURES	
10. Donor-Authorized Expenditures	2,730,235.00
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	2,730,235.00
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	410,318.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	46,187,065.45	301	0.00	303	46,187,065.45	305	726,895.23		307	45,460,170.22	309
2000 - Classified Salaries	10,998,571.63	311	0.00	313	10,998,571.63	315	387,630.31		317	10,610,941.32	319
3000 - Employee Benefits	16,652,556.42	321	308,574.71	323	16,343,981.71	325	303,042.90		327	16,040,938.81	329
4000 - Books, Supplies Equip Replace. (6500)	3,599,904.66	331	16,293.89	333	3,583,610.77	335	297,768.50		337	3,285,842.27	339
5000 - Services... & 7300 - Indirect Costs	7,637,190.87	341	56,393.00	343	7,580,797.87	345	2,587,117.25		347	4,993,680.62	349
TOTAL					84,694,027.43	365			TOTAL	80,391,573.24	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)			
7. Unemployment Insurance		3401 & 3402	385
8. Workers' Compensation Insurance		3501 & 3502	390
9. OPEB, Active Employees (EC 41372)		3601 & 3602	392
10. Other Benefits (EC 22310)		3751 & 3752	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			395
13a. Less: Teacher and Instructional Aide Salaries and 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)*			396
14. TOTAL SALARIES AND BENEFITS			396
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			397
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			68.21%

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	
2. Percentage spent by this district (Part II, Line 15)	60.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	68.21%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%
5. Deficiency Amount (Part III, Line 3 times Line 4)	80,391,573.24
	0.00

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

Unaudited Actuals
 2015-16 Unaudited Actuals
 Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	38,951,542.00		38,951,542.00	1,218,688.00	5,916,588.00	34,253,642.00	6,497,888.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	9,695,000.00		9,695,000.00		940,000.00	8,755,000.00	975,000.00
Capital Leases Payable	225,341.00		225,341.00	213,304.00	138,564.00	300,081.00	138,682.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,170,526.00		2,170,526.00	625,518.00	409,749.00	2,386,295.00	479,245.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	4,668,966.00		4,668,966.00	1,313,073.00	308,575.00	5,673,464.00	290,468.00
Compensated Absences Payable	136,364.00		136,364.00	43,116.00		179,480.00	179,480.00
Governmental activities long-term liabilities	55,847,739.00	0.00	55,847,739.00	3,413,699.00	7,713,476.00	51,547,962.00	8,560,763.00
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

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2014-15 Actual			2015-16 Actual		
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	51,985,141.59		51,985,141.59			
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,566.23		9,566.23			55,169,129.62
						9,778.17
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
	2015-16 P2 Report			2016-17 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	9,778.17		9,778.17	9,910.00		9,910.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,778.17			9,910.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
	2015-16 Actual			2016-17 Budget		
1. Homeowners' Exemption (Object 8021)	250,105.28		250,105.28	242,081.00		242,081.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	28,194,143.12		28,194,143.12	28,240,382.00		28,240,382.00
5. Unsecured Roll Taxes (Object 8042)	644,271.60		644,271.60	641,652.00		641,652.00
6. Prior Years' Taxes (Object 8043)	4,904.53		4,904.53	9,740.00		9,740.00
7. Supplemental Taxes (Object 8044)	972,432.64		972,432.64	754,563.00		754,563.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,980,902.60		2,980,902.60	2,832,110.00		2,832,110.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,201,656.42		1,201,656.42	646,776.00		646,776.00
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 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 8096)	(60,603.25)		(60,603.25)	(35,011.00)		(35,011.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	34,187,812.94	0.00	34,187,812.94	33,332,293.00	0.00	33,332,293.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	34,187,812.94	0.00	34,187,812.94	33,332,293.00	0.00	33,332,293.00

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			802,438.30			860,121.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			802,438.30			860,121.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	38,222,787.68		38,222,787.68	43,762,975.00		43,762,975.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(80,927.40)		(80,927.40)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	38,141,860.28	0.00	38,141,860.28	43,762,975.00	0.00	43,762,975.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	94,961,304.31		94,961,304.31	95,676,576.00		95,676,576.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	213,780.20		213,780.20	180,000.00		180,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2015-16 Actual			2016-17 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			51,985,141.59			55,169,129.62
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0222			1.0135
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			55,169,129.62			58,916,489.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			34,187,812.94			33,332,293.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,173,380.40			1,189,200.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			21,783,754.98			26,444,317.99
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			21,783,754.98			26,444,317.99
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			126,289.45			112,672.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			34,314,102.39			33,444,965.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			21,657,465.53			26,331,645.99
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			34,314,102.39			
b. State Subventions (Line D8)			21,657,465.53			
c. Less: Excluded Appropriations (Line C23)			802,438.30			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			55,169,129.62			

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/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	2015-16 Actual			2016-17 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			55,169,129.62			58,916,489.99
12. Appropriations Subject to the Limit (Line D9d)			55,169,129.62			

* Please provide below an explanation for each entry in the adjustments column.

Blank area for providing explanations for adjustments.

Dennis Snelling
Gann Contact Person

(916) 771-1600 Ext. 111
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 2,266,393.38
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 71,263,225.41

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.18%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,302,992.17
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,126,245.51
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	253,368.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	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
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,726,605.88
9. Carry-Forward Adjustment (Part IV, Line F)	274,185.94
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,000,791.82

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	59,385,880.80
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,225,472.20
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,067,140.97
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	116,131.98
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	421,438.01
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,686.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	29,598.09
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)	7,714,185.33
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	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,107,945.90
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	85,077,479.28

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

4.38%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18)

4.70%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,726,605.88</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>154,865.18</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.24%) times Part III, Line B18); zero if negative	<u>274,185.94</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.24%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.24%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>274,185.94</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>274,185.94</u>

Approved indirect cost rate: 4.24%
Highest rate used in any program: 4.24%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	840,134.57	35,621.70	4.24%
01	3327	102,106.68	4,329.32	4.24%
01	4035	142,873.61	6,057.84	4.24%
01	4201	11,969.56	239.39	2.00%
01	4203	149,054.85	2,981.09	2.00%
01	5640	210,000.31	8,904.00	4.24%
01	6010	9,593.25	406.75	4.24%
01	6512	242,357.74	10,275.96	4.24%
13	5310	5,087,854.17	202,689.92	3.98%
13	5454	5,007.33	212.31	4.24%

Unaudited Actuals
2015-16 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,248,347.77		215,667.41	1,464,015.18
2. State Lottery Revenue	8560	1,444,836.41		502,432.20	1,947,268.61
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,693,184.18	0.00	718,099.61	3,411,283.79
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	628,201.28			628,201.28
2. Classified Salaries	2000-2999	106,616.05			106,616.05
3. Employee Benefits	3000-3999	166,480.99			166,480.99
4. Books and Supplies	4000-4999	16,732.45		234,542.75	251,275.20
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	166,052.05			166,052.05
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,084,082.82	0.00	234,542.75	1,318,625.57
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,609,101.36	0.00	483,556.86	2,092,658.22
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	87,962,307.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,159,847.63
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	786,959.56
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	683,392.98
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,470,352.54
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				82,332,107.40

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		9,794.73
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,405.76
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	77,064,089.78	8,057.91
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00	0.00
	77,064,089.78	8,057.91
B. Required effort (Line A.2 times 90%)	69,357,680.80	7,252.12
C. Current year expenditures (Line I.E and Line II.B)	82,332,107.40	8,405.76
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs					Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	55,941,484.56	7,299,709.24	63,241,193.80	2,880,178.05		66,121,371.85
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		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	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	16,555,301.87	1,475,048.92	18,030,350.79	821,151.81		18,851,502.60
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
3500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
	Food Services						
	Enterprise						
	Facilities Acquisition & Construction						
	Other Outgo						
Other Funds							
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C51 times CAC, line E)		0.00	0.00		232,629.92	232,629.92
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)					(202,902.23)	(202,902.23)
	Total General Fund and Charter Schools Funds Expenditures	72,496,786.43	8,774,758.16	81,271,544.59	3,731,057.55	2,959,705.43	87,962,307.57

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	47,842,693.88	1,229,020.33	577,342.49	5,404,483.48	761,812.40	0.00	116,131.98			0.00	0.00	55,941,484.56
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	11,870,809.92	0.00	0.00	0.00	3,501,562.02	1,182,929.93	0.00			0.00	0.00	16,555,301.87
	RCC/P	0.00	0.00	0.00	0.00	0.00	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	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
8100	Community Services		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				0.00	0.00	0.00
Total Direct Charged Costs		59,713,503.80	1,229,020.33	577,342.49	5,404,483.48	4,263,374.42	1,182,929.93	116,131.98	0.00	0.00	0.00	0.00	72,496,786.43

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,625.90	7,051,086.88	243,996.46	7,299,709.24
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
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	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	228,684.44	916,466.65	329,897.83	1,475,048.92
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
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		233,310.34	7,967,553.53	573,894.29	8,774,758.16

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	421,438.01
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	44,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,312,678.17
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,155,843.60
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,933,959.78
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	72,496,786.43
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,774,758.16
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	81,271,544.59
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,107,945.90
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,107,945.90
D. Total Direct Charged and Allocated Costs (B3 + C5)		86,379,490.49
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.55%

Unaudited Actuals
2015-16
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	16,293.89				16,293.89
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			843,352.56		843,352.56
Other Outgo (Objects 1000-7999)				2,100,058.98	2,100,058.98
Total Other Costs	16,293.89	0.00	843,352.56	2,100,058.98	2,959,705.43

A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	Teacher Full-Time Equivalents					Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	7.00		24.00		407.77		534.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)				5.00	53.00		722.00	
6000 ROC/P								
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8300	Child Care and Development Services							
Other Funds	Description							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		7.00	0.00	24.00	5.00	460.77	0.00	1,256.00

Current LEA: 31-66910-0000000 Roseville City Elementary		
Selected SELPA: PL		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
PL	Placer County	

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	1,113.50	0.00	0.00	(202,902.23)				
Other Sources/Uses Detail					370,908.36	0.00		
Fund Reconciliation							320,350.52	46.64
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,113.50)	202,902.23	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	203,897.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	9,404,295.25		
Fund Reconciliation							6,420.25	2,662,767.43
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,033,386.69	0.00		
Fund Reconciliation							2,546,313.91	6,420.25
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
							0.00	0.00

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND							46.64	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,113.50	(1,113.50)	202,902.23	(202,902.23)	9,404,295.25	9,404,295.25	2,873,131.32	2,873,131.32

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Unaudited Actuals
2015-16 Unaudited Actuals
Technical Review Checks

Roseville City Elementary

Placer County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue

Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

BALANCE-FDxRS - (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

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

PASSED

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

PASSED

BALANCE-FDxRS-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

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero

by fund.

PASSED

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

PASSED

INTRA-FD-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

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.

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) - All applicable objects should have a positive balance by resource, by fund.

PASSED

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

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

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

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 01I) 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
2016-17 Budget
Technical Review Checks

Roseville City Elementary

Placer County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue

Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

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 01I) must be opened and saved. PASSED

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

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

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

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

Checks Completed.

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
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certified Salaries	1,599,060.38	0.00	0.00	0.00	1,618,620.58	398,599.79	4,297,722.17		7,913,962.92
2000-2999	Classified Salaries	380,553.10	0.00	0.00	0.00	436,052.22	591,812.28	1,858,933.38		3,267,350.98
3000-3999	Employee Benefits	578,285.35	0.00	0.00	0.00	564,599.89	289,672.57	1,725,649.84		3,138,217.45
4000-4999	Books and Supplies	73,690.55	0.00	0.00	0.00	6,314.18	1,180.17	52,700.84		133,885.54
5000-5999	Services and Other Operating Expenditures	741,382.43	0.00	0.00	0.00	1,000.00	814,255.10	545,247.45		2,101,884.98
6000-6999	Capital Outlay	308,567.96	0.00	0.00	0.00	0.00	0.00	0.00		308,567.96
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	33,230.10	0.00	0.00	0.00	0.00	0.00	0.00		33,230.10
	Total Direct Costs	3,714,779.27	0.00	0.00	0.00	2,626,586.67	2,075,479.91	8,480,253.46	0.00	16,897,099.33
	Transfers of Indirect Costs	10,275.96	0.00	0.00	0.00	0.00	2,451.49	1,877.83		14,605.28
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	1,475,048.91	0.00	0.00	0.00	0.00	0.00	0.00		1,475,048.91
	PCR/RA	1,485,324.87	0.00	0.00	0.00	0.00	2,451.49	1,877.83	0.00	1,489,654.19
	Total Indirect Costs and PCR Allocations	5,206,104.14	0.00	0.00	0.00	2,626,586.67	2,077,931.40	8,482,131.31	0.00	18,386,753.52
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certified Salaries	124,995.40	0.00	0.00	0.00	311,493.02	0.00	17,413.34		453,901.76
2000-2999	Classified Salaries	11,599.73	0.00	0.00	0.00	0.00	317,543.63	1,491,719.82		1,820,863.18
3000-3999	Employee Benefits	33,129.31	0.00	0.00	0.00	71,356.87	86,912.61	378,211.60		569,610.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,161.42	0.00		1,161.42
5000-5999	Services and Other Operating Expenditures	(66,646.56)	0.00	0.00	0.00	0.00	78,897.13	22,048.13		34,298.70
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	103,077.88	0.00	0.00	0.00	382,849.89	484,514.79	1,909,392.89	0.00	2,879,835.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,451.49	1,877.83		4,329.32
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	2,451.49	1,877.83		4,329.32
	TOTAL BEFORE OBJECT 8980	103,077.88	0.00	0.00	0.00	382,849.89	486,966.28	1,911,270.72	0.00	2,884,164.77
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400 except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									727,850.71
	TOTAL COSTS									2,156,314.06

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	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
1000-1999	Certificated Salaries	1,474,064.98	0.00	0.00	0.00	1,307,127.56	398,559.79	4,280,308.83		7,460,061.16
2000-2999	Classified Salaries	389,953.37	0.00	0.00	0.00	436,052.22	274,288.65	367,213.56		1,446,487.80
3000-3999	Employee Benefits	545,166.04	0.00	0.00	0.00	493,242.82	182,759.95	1,347,438.24		2,568,607.06
4000-4999	Books and Supplies	73,690.55	0.00	0.00	0.00	6,314.18	18.75	52,700.64		132,724.12
5000-5999	Services and Other Operating Expenditures	808,028.99	0.00	0.00	0.00	1,000.00	735,357.97	523,199.32		2,067,586.28
6000-6999	Capital Outlay	308,567.36	0.00	0.00	0.00	0.00	0.00	0.00		308,567.36
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	33,230.10	0.00	0.00	0.00	0.00	0.00	0.00		33,230.10
7310	Total Direct Costs	3,611,701.39	0.00	0.00	0.00	2,243,736.78	1,590,965.12	6,570,860.59		14,017,263.88
7350	Transfers of Indirect Costs	10,275.96	0.00	0.00	0.00	0.00	0.00	0.00		10,275.96
8980	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	1,475,048.91	0.00	0.00	0.00	0.00	0.00	0.00		1,475,048.91
	Total Indirect Costs and PCR Allocations	1,485,324.87	0.00	0.00	0.00	0.00	0.00	0.00		1,485,324.87
	TOTAL BEFORE OBJECT 8980	5,097,026.26	0.00	0.00	0.00	2,243,736.78	1,590,965.12	6,570,860.59	0.00	15,502,588.75
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									727,850.71
	TOTAL COSTS									16,230,439.46
1000-1999	Certificated Salaries	892,799.03	0.00	0.00	0.00	272,224.20	7,581.26	91,618.97		1,264,223.46
2000-2999	Classified Salaries	288,769.01	0.00	0.00	0.00	6,216.54	8,482.44	22,962.50		326,430.49
3000-3999	Employee Benefits	304,741.78	0.00	0.00	0.00	59,190.73	4,151.00	27,265.76		395,349.27
4000-4999	Books and Supplies	43,876.07	0.00	0.00	0.00	1,441.23	0.00	226.25		45,542.55
5000-5999	Services and Other Operating Expenditures	722,161.99	0.00	0.00	0.00	0.00	0.00	(736,032.75)		(13,870.76)
6000-6999	Capital Outlay	308,567.36	0.00	0.00	0.00	0.00	0.00	0.00		308,567.36
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	33,230.10	0.00	0.00	0.00	0.00	0.00	0.00		33,230.10
7310	Total Direct Costs	2,594,145.34	0.00	0.00	0.00	339,072.70	20,214.70	(593,960.27)		2,359,472.47
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	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
	TOTAL BEFORE OBJECT 8980	2,594,145.34	0.00	0.00	0.00	339,072.70	20,214.70	(593,960.27)	0.00	2,359,472.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									727,850.71
	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									727,850.71
	TOTAL COSTS									7,010,791.36
										10,098,114.54

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

2014-15 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	14,284,384.92	9,092,704.16
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	14,284,384.92	9,092,704.16
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	1,265.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	1,265.00	

SELPA: Placer County (PL)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2015-16 Expenditures by LEA (LE-CY) and the 2014-15 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2015-16 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2015-16 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Placer County (PL)

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>	_____
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)	<u>0.00 (f)</u>	_____

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

SELPA: Placer County (PL)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Column B Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Column C Difference (A - B)
1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	18,386,753.52		
b. Less: Expenditures paid from federal sources	2,156,314.06		
c. Expenditures paid from state and local sources	16,230,439.46	14,284,384.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,230,439.46	14,284,384.92	1,946,054.54
d. Special education unduplicated pupil count	1,278	1,265	
e. Per capita state and local expenditures (A1c/A1d)	12,699.87	11,292.00	1,407.87

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section A2.

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	16,230,439.46	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,230,439.46	0.00	16,230,439.46
b. Special education unduplicated pupil count	1,278		
c. Per capita state and local expenditures (A2a/A2b)	12,699.87	0.00	12,699.87

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE compliance requirement is met.

SELPA: Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	10,098,114.54	9,092,704.16	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,098,114.54	9,092,704.16	1,005,410.38
b. Per capita local expenditures (B1a/A1d)	7,901.50	7,187.91	713.59

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section B2.

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	10,098,114.54	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,098,114.54	0.00	10,098,114.54
b. Special education unduplicated pupil count	1,278		
c. Per capita local expenditures (B2a/B2b)	7,901.50	0.00	7,901.50

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE compliance requirement is met.

Dennis Snelling
Contact Name

(916) 771-1600 Ext. 111
Telephone Number

Assistant Superintendent, Business
Title

dsndlling@rcsdk8.org
E-mail Address

SELPA: Placer County (PL)

Object Code	Description	Placer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Colfax Elementary (PL04)	Dry Creek Joint Elementary (PL05)
TOTAL EXPENDITURES - 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						
	Debt Service						
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
EXPENDITURES - 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	0.00
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: Placer County (PL)

Object Code	Description	Eureka Union Elementary (PL06)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
TOTAL EXPENDITURES - 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
EXPENDITURES - 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	0.00
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
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Placer County (PL)

Object Code	Description	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jr. Un. High (PL16)	Tahoe-Truckee Jr. Unified (PL17)	Western Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries	7,913,962.92					
2000-2999	Classified Salaries	3,267,350.98					
3000-3999	Employee Benefits	3,138,217.45					
4000-4999	Books and Supplies	133,885.54					
5000-5999	Services and Other Operating Expenditures	2,101,884.98					
6000-6999	Capital Outlay	308,567.36					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,230.10					
	Total Direct Costs	16,897,099.33	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	14,605.28					
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations	1,475,048.91					
	Total Indirect Costs and PCR Allocations	1,489,654.19	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	18,386,753.52	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries	7,460,061.16					
2000-2999	Classified Salaries	1,446,487.80					
3000-3999	Employee Benefits	2,568,607.06					
4000-4999	Books and Supplies	132,724.12					
5000-5999	Services and Other Operating Expenditures	2,067,586.28					
6000-6999	Capital Outlay	308,567.96					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,230.10					
	Total Direct Costs	14,017,263.88	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	10,275.96					
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations	1,475,048.91					
	Total Indirect Costs and PCR Allocations	1,485,324.87	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	15,502,588.75	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	727,850.71					
	TOTAL COSTS	16,230,439.46	0.00	0.00	0.00	0.00	0.00

SELPA: Placer County (PL)

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			7,913,962.92
2000-2999	Classified Salaries			3,267,350.98
3000-3999	Employee Benefits			3,138,217.45
4000-4999	Books and Supplies			133,885.54
5000-5999	Services and Other Operating Expenditures			2,101,884.98
6000-6999	Capital Outlay			308,567.36
7130	State Special Schools			0.00
7430-7439	Debt Service			33,230.10
	Total Direct Costs		0.00	16,897,099.33
7310	Transfers of Indirect Costs			14,605.28
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			1,475,048.91
	Total Indirect Costs and PCR Allocations	0.00	0.00	1,489,654.19
	TOTAL COSTS	0.00	0.00	18,386,753.52
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			7,460,061.16
2000-2999	Classified Salaries			1,446,487.80
3000-3999	Employee Benefits			2,568,607.06
4000-4999	Books and Supplies			132,724.12
5000-5999	Services and Other Operating Expenditures			2,067,586.28
6000-6999	Capital Outlay			308,567.36
7130	State Special Schools			0.00
7430-7439	Debt Service			33,230.10
	Total Direct Costs	0.00	0.00	14,017,263.88
7310	Transfers of Indirect Costs			10,275.96
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			1,475,048.91
	Total Indirect Costs and PCR Allocations	0.00	0.00	1,485,324.87
	TOTAL BEFORE OBJECT 8980	0.00	0.00	15,502,588.75
8980	Contributions from Unrestricted Revenues to Federal Resources			727,850.71
	TOTAL COSTS	0.00	0.00	16,230,439.46

SELPA: Placer County (PL)

Object Code	Description	Placer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Coffax Elementary (PL04)	Dry Creek Joint Elementary (PL05)
EXPENDITURES - 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
	UNDUPLICATED PUPIL COUNT						

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

SELPA: Placer County (PL)

Object Code	Description	Eureka Union Elementary (PL06)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
EXPENDITURES - 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
	UNDUPLICATED PUPIL COUNT						

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

SELPA: Placer County (PL)

Object Code	Description	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jr. Un. High (PL16)	Tahoe-Truckee Jt. Unified (PL17)	Western Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries	1,264,223.46					
2000-2999	Classified Salaries	326,430.49					
3000-3999	Employee Benefits	395,349.27					
4000-4999	Books and Supplies	45,542.55					
5000-5999	Services and Other Operating Expenditures	(13,870.76)					
6000-6999	Capital Outlay	308,567.36					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,230.10					
	Total Direct Costs	2,359,472.47	0.00	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,359,472.47	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)	727,850.71					
8980	Contributions from Unrestricted Revenues to State Resources	7,010,791.36					
	TOTAL COSTS	10,098,114.54	0.00	0.00	0.00	0.00	0.00
	UNDULPLICATED PUPIL COUNT	1,278					

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

SELPA: Placer County (PL)

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			1,264,223.46
2000-2999	Classified Salaries			326,430.49
3000-3999	Employee Benefits			395,349.27
4000-4999	Books and Supplies			45,542.55
5000-5999	Services and Other Operating Expenditures			(13,870.76)
6000-6999	Capital Outlay			308,567.36
7130	State Special Schools			0.00
7430-7439	Debt Service			33,230.10
	Total Direct Costs	0.00	0.00	2,359,472.47
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Intertfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	2,359,472.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			727,850.71
8980	Contributions from Unrestricted Revenues to State Resources			7,010,791.36
	TOTAL COSTS	0.00	0.00	10,098,114.54
	UNDUPLICATED PUPIL COUNT			1,278

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

SELPA: Placer County (PL)

(Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets) A. Total 2014-15 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets 2. Audit adjustments of 2014-15 special education expenditures not included in Line 1 3. Restatements of 2015-16 special education beginning fund balances not included in Line 1 4. Other adjustments not included in Line 1 5. 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4)	Placer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Colfax Elementary (PL04)	Dry Creek Joint Elementary (PL05)	Eureka Union Elementary (PL06)	Foresthill Union Elementary (PL07)
B. Total 2014-15 Local Expenditures (LE-PY, Column B) 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets 2. Audit adjustments of 2014-15 special education expenditures not included in Line 1 3. Restatements of 2015-16 special education beginning fund balances not included in Line 1 4. Other adjustments not included in Line 1 5. 2014-15 Local Expenditures, Adjusted for 2015-16 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 2014-15 Report SEMA, LE-CY 2. Adjustments not included in Line C1 3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (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

SELPA: Placer County (PL)

(Enter from LEA's Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets)		Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rockin Unified (PL13)	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jr. Un. High (PL16)	Tahoe-Truckee Jr. Unified (PL17)
A. Total 2014-15 State and Local Expenditures (LE-PY, Column A)						14,284,384.92			
1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets						14,284,384.92			
2. Audit adjustments of 2014-15 special education expenditures not included in Line 1									
3. Restatements of 2015-16 special education beginning fund balances not included in Line 1									
4. Other adjustments not included in Line 1									
5. 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4)		0.00	0.00	0.00	0.00	14,284,384.92	0.00	0.00	0.00
B. Total 2014-15 Local Expenditures (LE-PY, Column B)						9,092,704.16			
1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets						9,092,704.16			
2. Audit adjustments of 2014-15 special education expenditures not included in Line 1									
3. Restatements of 2015-16 special education beginning fund balances not included in Line 1									
4. Other adjustments not included in Line 1									
5. 2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4)		0.00	0.00	0.00	0.00	9,092,704.16	0.00	0.00	0.00
C. Unduplicated Pupil Count						1,265			
1. Amount reported in 2014-15 Report SEMA, LE-CY						1,265			
2. Adjustments not included in Line C1									
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)		0	0	0	0	1,265	0	0	0

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

SELPA: Placer County (PL)

(Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets)	Western Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)	Horizons Instructional Systems (PLA1)	Adjustments*	TOTAL
A. Total 2014-15 State and Local Expenditures (LE-PY, Column A)					
1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets					14,284,384.92
2. Audit adjustments of 2014-15 special education expenditures not included in Line 1					0.00
3. Restatements of 2015-16 special education beginning fund balances not included in Line 1					0.00
4. Other adjustments not included in Line 1					0.00
5. 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	0.00	0.00	14,284,384.92
B. Total 2014-15 Local Expenditures (LE-PY, Column B)					
1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets					9,092,704.16
2. Audit adjustments of 2014-15 special education expenditures not included in Line 1					0.00
3. Restatements of 2015-16 special education beginning fund balances not included in Line 1					0.00
4. Other adjustments not included in Line 1					0.00
5. 2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00	0.00	9,092,704.16
C. Unduplicated Pupil Count					
1. Amount reported in 2014-15 Report SEMA, LE-CY					1,265
2. Adjustments not included in Line C1					0
3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	0	0	0	0	1,265

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

SELPA: Placer County (PL)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2015-16 Expenditures by SELPA (SE-CY) and the 2014-15 Expenditures by SELPA (SE-PY), to the CDE.

The federal Subsequent Years Rule is not applicable at the SELPA level, therefore the SELPA is not required to complete the Subsequent Years Tracking (SYT) worksheet to determine the comparison year for this SELPA Maintenance of Effort Calculation worksheet (SMC-A). That also explains why the SMC-A worksheet looks different from the LEA Maintenance of Effort Calculation (LMC-A).

However, the SELPA is required to compile the SYT worksheets of its participating LEAs into a summary SYT worksheet.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Placer County (PL)

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

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

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

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

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

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

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

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

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

SELPA: Placer County (PL)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2015-16 (SE-CY Worksheet)	Actual Expenditures FY 2014-15 (SE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	18,386,753.52		
2. Less: Expenditures paid from federal sources	2,156,314.06		
3. Expenditures paid from state and local sources	16,230,439.46	14,284,384.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,230,439.46	14,284,384.92	1,946,054.54
4. Special education unduplicated pupil count	1,278	1,265	
5. Per capita state and local expenditures (A3/A4)	12,699.87	11,292.00	1,407.87

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.

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

SELPA: Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2015-16</u>	<u>FY 2014-15</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	10,098,114.54	9,092,704.16	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>10,098,114.54</u>	<u>9,092,704.16</u>	<u>1,005,410.38</u>
b. Per capita local expenditures (B1a/A4)	<u>7,901.50</u>	<u>7,187.91</u>	<u>713.59</u>

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

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

Dennis Snelling
Contact Name

(916) 771-1600 Ext. 111
Telephone Number

Assistant Superintendent, Business
Title

dsnelling@rcsdk8.org
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Pyschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,732,191.00	0.00	0.00	0.00	1,731,910.00	387,460.00	4,715,504.00		8,567,065.00
2000-2999	Classified Salaries	412,429.00	0.00	0.00	0.00	475,721.00	627,817.00	2,089,158.00		3,605,135.00
3000-3999	Employee Benefits	676,848.00	0.00	0.00	0.00	659,549.00	300,198.00	2,068,265.00		3,704,860.00
4000-4999	Books and Supplies	54,000.00	0.00	0.00	0.00	10,500.00	8,651.00	49,000.00		122,151.00
5000-5999	Services and Other Operating Expenditures	808,903.00	0.00	0.00	0.00	0.00	812,857.00	496,500.00		2,118,260.00
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	33,777.00	0.00	0.00	0.00	0.00	0.00	0.00		33,777.00
	Total Direct Costs	3,718,148.00	0.00	0.00	0.00	2,877,680.00	2,136,983.00	9,418,437.00	0.00	18,151,248.00
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	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
	TOTAL COSTS	3,718,148.00	0.00	0.00	0.00	2,877,680.00	2,136,983.00	9,418,437.00	0.00	18,151,248.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,656,191.00	0.00	0.00	0.00	1,399,563.00	387,460.00	4,715,504.00		8,158,718.00
2000-2999	Classified Salaries	401,395.00	0.00	0.00	0.00	475,721.00	314,898.00	387,915.00		1,579,929.00
3000-3999	Employee Benefits	652,946.00	0.00	0.00	0.00	579,386.00	207,540.00	1,628,518.00		3,068,390.00
4000-4999	Books and Supplies	54,000.00	0.00	0.00	0.00	10,500.00	0.00	49,000.00		113,500.00
5000-5999	Services and Other Operating Expenditures	808,903.00	0.00	0.00	0.00	0.00	714,957.00	496,500.00		2,020,260.00
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	33,777.00	0.00	0.00	0.00	0.00	0.00	0.00		33,777.00
	Total Direct Costs	3,607,212.00	0.00	0.00	0.00	2,465,170.00	1,624,755.00	7,277,437.00	0.00	14,974,574.00
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
	TOTAL BEFORE OBJECT 9890	3,607,212.00	0.00	0.00	0.00	2,465,170.00	1,624,755.00	7,277,437.00	0.00	14,974,574.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,028,910.00
										16,003,484.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		861,229.00	0.00	0.00	0.00	297,042.00	8,331.00	99,516.00		1,256,118.00
1000-1999	Certificated Salaries	314,516.00	0.00	0.00	0.00	6,909.00	9,732.00	27,315.00		358,472.00
2000-2999	Classified Salaries	330,449.00	0.00	0.00	0.00	67,453.00	4,902.00	32,210.00		435,014.00
3000-3999	Employee Benefits	31,000.00	0.00	0.00	0.00	500.00	0.00	0.00		31,500.00
4000-4999	Books and Supplies	723,036.00	0.00	0.00	0.00	0.00	0.00	(739,475.00)		(16,439.00)
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	2,294,007.00	0.00	0.00	0.00	361,904.00	22,965.00	(580,434.00)	0.00	33,777.00
	Total Direct Costs	2,294,007.00	0.00	0.00	0.00	361,904.00	22,965.00	(580,434.00)	0.00	2,098,442.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
50	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
	TOTAL BEFORE OBJECT 8980	2,294,007.00	0.00	0.00	0.00	361,904.00	22,965.00	(580,434.00)	0.00	2,098,442.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									11,453,537.00

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

Object Code	Description	Special Education, Unspecialized (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,599,060.38	0.00	0.00	0.00	1,618,620.58	398,559.79	4,297,722.17		7,913,962.92
2000-2999	Classified Salaries	380,553.10	0.00	0.00	0.00	436,052.22	591,812.28	1,858,933.38		3,257,350.98
3000-3999	Employee Benefits	578,295.35	0.00	0.00	0.00	564,599.69	269,672.57	1,725,649.84		3,138,217.45
4000-4999	Books and Supplies	73,690.55	0.00	0.00	0.00	6,314.18	1,180.17	52,700.64		133,885.54
5000-5999	Services and Other Operating Expenditures	741,382.43	0.00	0.00	0.00	1,000.00	814,285.10	545,247.45		2,101,884.98
6000-6999	Capital Outlay	308,567.36	0.00	0.00	0.00	0.00	0.00	0.00		308,567.36
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	33,230.10	0.00	0.00	0.00	0.00	0.00	0.00		33,230.10
	Total Direct Costs	3,714,779.27	0.00	0.00	0.00	2,626,586.67	2,075,479.91	8,480,253.48	0.00	16,897,099.33
7350	Transfers of Indirect Costs	10,275.96	0.00	0.00	0.00	0.00	2,451.49	1,877.83		14,605.28
PCRA	Transfers of Indirect Costs - Interfund Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	10,275.96	0.00	0.00	0.00	0.00	2,451.49	1,877.83		14,605.28
	TOTAL COSTS	3,725,055.23	0.00	0.00	0.00	2,626,586.67	2,077,931.40	8,482,131.31	0.00	16,911,704.61
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	124,995.40	0.00	0.00	0.00	311,493.02	0.00	17,413.34		453,901.76
2000-2999	Classified Salaries	11,589.73	0.00	0.00	0.00	0.00	317,543.63	1,491,719.82		1,820,863.18
3000-3999	Employee Benefits	33,129.31	0.00	0.00	0.00	71,356.87	86,912.61	378,211.60		569,610.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,161.42	0.00		1,161.42
5000-5999	Services and Other Operating Expenditures	(66,646.56)	0.00	0.00	0.00	0.00	78,897.13	22,048.13		34,298.70
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	103,077.88	0.00	0.00	0.00	382,849.89	484,514.79	1,909,392.89	0.00	2,879,835.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	2,451.49	1,877.83		4,329.32
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	2,451.49	1,877.83		4,329.32
	TOTAL BEFORE OBJECT 8980	103,077.88	0.00	0.00	0.00	382,849.89	486,966.28	1,911,270.72	0.00	2,884,164.77
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									727,850.71
										2,156,314.06

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
1000-1999	Certificated Salaries	1,474,064.98	0.00	0.00	0.00	1,307,127.56	398,559.79	4,280,308.83		7,460,061.16
2000-2999	Classified Salaries	368,953.37	0.00	0.00	0.00	436,052.22	274,288.65	367,213.56		1,446,487.80
3000-3999	Employee Benefits	545,166.04	0.00	0.00	0.00	493,242.82	182,759.96	1,347,438.24		2,568,607.06
4000-4999	Books and Supplies	73,690.55	0.00	0.00	0.00	6,314.18	18.75	52,700.64		132,724.12
5000-5999	Services and Other Operating Expenditures	808,028.99	0.00	0.00	0.00	1,000.00	735,357.97	523,199.32		2,067,586.28
6000-6999	Capital Outlay	308,567.36	0.00	0.00	0.00	0.00	0.00	0.00		308,567.36
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	33,230.10	0.00	0.00	0.00	0.00	0.00	0.00		33,230.10
7310	Total Direct Costs	3,611,701.39	0.00	0.00	0.00	2,243,736.78	1,590,965.12	6,570,860.59		14,017,263.88
7310	Transfers of Indirect Costs	10,275.96	0.00	0.00	0.00	0.00	0.00	0.00		10,275.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Program Cost Report Allocations (non-aid)	1,475,048.91	0.00	0.00	0.00	0.00	0.00	0.00		1,475,048.91
8980	TOTAL INDIRECT COSTS	10,275.96	0.00	0.00	0.00	0.00	0.00	0.00		10,275.96
8980	TOTAL BEFORE OBJECT 8980	3,621,977.35	0.00	0.00	0.00	2,243,736.78	1,590,965.12	6,570,860.59	0.00	14,027,539.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									727,850.71
	TOTAL COSTS									14,755,390.55
1000-1999	Certificated Salaries	892,799.03	0.00	0.00	0.00	272,224.20	7,581.26	91,618.97		1,264,223.46
2000-2999	Classified Salaries	289,769.01	0.00	0.00	0.00	6,216.54	8,482.44	22,962.50		326,430.49
3000-3999	Employee Benefits	304,741.78	0.00	0.00	0.00	59,190.73	4,151.00	27,265.76		395,349.27
4000-4999	Books and Supplies	43,876.07	0.00	0.00	0.00	1,441.23	0.00	226.25		45,542.55
5000-5999	Services and Other Operating Expenditures	722,161.99	0.00	0.00	0.00	0.00	0.00	(736,032.75)		(13,870.76)
6000-6999	Capital Outlay	308,567.36	0.00	0.00	0.00	0.00	0.00	0.00		308,567.36
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	33,230.10	0.00	0.00	0.00	0.00	0.00	0.00		33,230.10
7310	Total Direct Costs	2,594,145.34	0.00	0.00	0.00	339,072.70	20,214.70	(593,960.27)		2,359,472.47
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
8980	TOTAL INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	2,594,145.34	0.00	0.00	0.00	339,072.70	20,214.70	(593,960.27)	0.00	2,359,472.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									727,850.71
8980	Contributions from Unrestricted Revenues to State goals, resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									727,850.71
	TOTAL COSTS									7,010,791.36
	* Attach an additional sheet with explanations of any amounts in the Adjustments column.									10,098,114.54

SELPA: Placer County (PL)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2016-17 Budget by LEA (LB-B) and the 2015-16 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2016-17 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2016-17 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Placer County (PL)

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(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)	<u>0.00</u>	(f)

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

SELPA: Placer County (PL)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	18,151,248.00		
b. Less: Expenditures paid from federal sources	2,147,764.00		
c. Expenditures paid from state and local sources	16,003,484.00	14,755,390.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,003,484.00	14,755,390.55	1,248,093.45
d. Special education unduplicated pupil count	1,278	1,278	
e. Per capita state and local expenditures (A1c/A1d)	12,522.29	11,545.69	976.60

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section A2.

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.			
a. Expenditures paid from state and local sources	16,003,484.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,003,484.00	0.00	16,003,484.00
b. Special education unduplicated pupil count	1,278		
c. Per capita state and local expenditures (A2a/A2b)	12,522.29	0.00	12,522.29

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE eligibility requirement is met.

SELPA: Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	11,453,537.00	10,098,114.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,453,537.00	10,098,114.54	1,355,422.46
b. Per capita local expenditures (B1a/A1d)	8,962.08	7,901.50	1,060.58

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section B2.

	Budget FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	11,453,537.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,453,537.00	0.00	11,453,537.00
b. Special education unduplicated pupil count	1,278		
c. Per capita local expenditures (B2a/B2b)	8,962.08	0.00	8,962.08

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE eligibility requirement is met.

Dennis Snelling
Contact Name

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Telephone Number

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Title

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E-mail Address

SELPA: Placer County (PL)

Object Code	Description	Placer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Coffax Elementary (PL04)	Dry Creek Joint Elementary (PL05)
TOTAL BUDGET - 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						
0-6999	Capital Outlay						
130	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	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
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - 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	0.00
310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund	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
	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: Placer County (PL)

Object Code	Description	Eureka Union Elementary (PL06)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
TOTAL BUDGET - 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						
7000-7439	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 COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - 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	0.00
310	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

SELPA: Placer County (PL)

Object Code	Description	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jt. Un. High (PL16)	Tahoe-Truckee Jt. Unified (PL17)	Western Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries	8,567,065.00					
2000-2999	Classified Salaries	3,605,135.00					
3000-3999	Employee Benefits	3,704,860.00					
4000-4999	Books and Supplies	122,151.00					
5000-5999	Services and Other Operating Expenditures	2,118,260.00					
0-6999	Capital Outlay	0.00					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,777.00					
	Total Direct Costs	18,151,248.00	0.00	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	0.00	0.00
	TOTAL COSTS	18,151,248.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries	8,158,718.00					
2000-2999	Classified Salaries	1,579,929.00					
3000-3999	Employee Benefits	3,068,390.00					
4000-4999	Books and Supplies	113,500.00					
5000-5999	Services and Other Operating Expenditures	2,020,260.00					
6000-6999	Capital Outlay	0.00					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,777.00					
	Total Direct Costs	14,974,574.00	0.00	0.00	0.00	0.00	0.00
310	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	14,974,574.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	1,028,910.00					
	TOTAL COSTS	16,003,484.00	0.00	0.00	0.00	0.00	0.00

SELPA: Placer County (PL)

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			8,567,065.00
2000-2999	Classified Salaries			3,605,135.00
3000-3999	Employee Benefits			3,704,860.00
4000-4999	Books and Supplies			122,151.00
5000-5999	Services and Other Operating Expenditures			2,118,260.00
6000-6999	Capital Outlay			0.00
130	State Special Schools			0.00
7430-7439	Debt Service			33,777.00
	Total Direct Costs			18,151,248.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs			0.00
	TOTAL COSTS			18,151,248.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			8,158,718.00
2000-2999	Classified Salaries			1,579,929.00
3000-3999	Employee Benefits			3,068,390.00
4000-4999	Books and Supplies			113,500.00
5000-5999	Services and Other Operating Expenditures			2,020,260.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			33,777.00
	Total Direct Costs			14,974,574.00
310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs			0.00
	TOTAL BEFORE OBJECT 8980			14,974,574.00
8980	Contributions from Unrestricted Revenues to Federal Resources			1,028,910.00
	TOTAL COSTS			16,003,484.00

SELPA: Placer County (PL)

Object Code	Description	Placer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Colfax Elementary (PL04)	Dry Creek Joint Elementary (PL05)
BUDGET - 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						
6-6999	Capital Outlay						
130	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 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
	UNDUPLICATED PUPIL COUNT						

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

SELPA: Placer County (PL)

Object Code	Description	Eureka Union Elementary (PL06)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
BUDGET - 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						
7000-7130	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 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
	UNDUPLICATED PUPIL COUNT						

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

SELPA: Placer County (PL)

Object Code	Description	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jr. Un. High (PL16)	Tahoe-Truckee Jr. Unified (PL17)	Western Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)
BUDGET - Local Sources							
1000-1999	Certificated Salaries	1,256,118.00					
2000-2999	Classified Salaries	358,472.00					
3000-3999	Employee Benefits	435,014.00					
4000-4999	Books and Supplies	31,500.00					
5000-5999	Services and Other Operating Expenditures	(16,439.00)					
0-6999	Capital Outlay	0.00					
130	State Special Schools	0.00					
7430-7439	Debt Service	33,777.00					
	Total Direct Costs	2,098,442.00	0.00	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,098,442.00	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)	1,028,910.00					
8980	Contributions from Unrestricted Revenues to State Resources	8,326,185.00					
	TOTAL COSTS	11,453,537.00	0.00	0.00	0.00	0.00	0.00
	UNDUPLICATED PUPIL COUNT	1,278					

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

SELPA: Placer County (PL)

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			1,256,118.00
2000-2999	Classified Salaries			358,472.00
3000-3999	Employee Benefits			435,014.00
4000-4999	Books and Supplies			31,500.00
5000-5999	Services and Other Operating Expenditures			(16,439.00)
0-6999	Capital Outlay			0.00
130	State Special Schools			0.00
7430-7439	Debt Service			33,777.00
	Total Direct Costs	0.00	0.00	2,098,442.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Intertund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	2,098,442.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			1,028,910.00
8980	Contributions from Unrestricted Revenues to State Resources			8,326,185.00
	TOTAL COSTS	0.00	0.00	11,453,537.00
	UNDPLICATED PUPIL COUNT			1,278

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

SELPA: Placer County (PL)

Object Code	Description	Placer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Colfax Elementary (PL04)	Dry Creek Joint Elementary (PL05)
TOTAL EXPENDITURES - 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						
0-6999	Capital Outlay						
130	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)						
	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
EXPENDITURES - 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	0.00
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	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: Placer County (PL)

Object Code	Description	Eureka Union Elementary (PL06)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
TOTAL EXPENDITURES - 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						
0-6999	Capital Outlay						
130	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)						
	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
EXPENDITURES - 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	0.00
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	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: Placer County (PL)

Object Code	Description	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jt. Un. High (PL16)	Tahoe-Truckee Jt. Unified (PL17)	Western Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries	7,913,962.92					
2000-2999	Classified Salaries	3,267,350.98					
3000-3999	Employee Benefits	3,138,217.45					
4000-4999	Books and Supplies	133,885.54					
5000-5999	Services and Other Operating Expenditures	2,101,884.98					
0-6999	Capital Outlay	308,567.36					
730	State Special Schools	0.00					
7430-7439	Debt Service	33,230.10					
	Total Direct Costs	16,897,099.33	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	14,605.28					
7350	Transfers of Indirect Costs - Interfund	0.00					
PCRA	Program Cost Report Allocations (non-add)	14,605.28	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	16,911,704.61	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS						
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries	7,460,061.16					
2000-2999	Classified Salaries	1,446,487.80					
3000-3999	Employee Benefits	2,568,607.06					
4000-4999	Books and Supplies	132,724.12					
5000-5999	Services and Other Operating Expenditures	2,067,586.28					
6000-6999	Capital Outlay	308,567.36					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,230.10					
	Total Direct Costs	14,017,263.88	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	10,275.96					
7350	Transfers of Indirect Costs - Interfund	0.00					
PCRA	Program Cost Report Allocations (non-add)	10,275.96	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	14,027,539.84	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980						
8980	Contributions from Unrestricted Revenues to Federal Resources	727,850.71					
	TOTAL COSTS	14,755,390.55	0.00	0.00	0.00	0.00	0.00

SELPA: Placer County (PL)

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			7,913,962.92
2000-2999	Classified Salaries			3,267,350.98
3000-3999	Employee Benefits			3,138,217.45
4000-4999	Books and Supplies			133,885.54
5000-5999	Services and Other Operating Expenditures			2,101,884.98
7-6999	Capital Outlay			308,567.36
7130	State Special Schools			0.00
7430-7439	Debt Service			33,230.10
	Total Direct Costs	0.00	0.00	16,897,099.33
7310	Transfers of Indirect Costs			14,605.28
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)			14,605.28
	Total Indirect Costs	0.00	0.00	14,605.28
	TOTAL COSTS			16,911,704.61
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			7,460,061.16
2000-2999	Classified Salaries			1,446,487.80
3000-3999	Employee Benefits			2,568,607.06
4000-4999	Books and Supplies			132,724.12
5000-5999	Services and Other Operating Expenditures			2,067,586.28
6000-6999	Capital Outlay			308,567.36
7130	State Special Schools			0.00
7430-7439	Debt Service			33,230.10
	Total Direct Costs	0.00	0.00	14,017,263.88
7310	Transfers of Indirect Costs			10,275.96
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)			10,275.96
	Total Indirect Costs	0.00	0.00	10,275.96
	TOTAL BEFORE OBJECT 8980			14,027,539.84
8980	Contributions from Unrestricted Revenues to Federal Resources			727,850.71
	TOTAL COSTS	0.00	0.00	14,755,390.55

SELPA: Placer County (PL)

Object Code	Description	Placer COE (PL00)	Ackerman Elementary (PL01)	Alta-Dutch Flat Elementary (PL02)	Auburn Union Elementary (PL03)	Coffax Elementary (PL04)	Dry Creek Joint Elementary (PL05)
EXPENDITURES - 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						
1-6999	Capital Outlay						
7-7130	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 - Intertund						
	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)						
	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Placer County (PL)

Object Code	Description	Eureka Union Elementary (PL06)	Foresthill Union Elementary (PL07)	Loomis Union Elementary (PL08)	Newcastle Elementary (PL09)	Placer Hills Union Elementary (PL12)	Rocklin Unified (PL13)
EXPENDITURES - 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						
1-6999	Capital Outlay						
1-130	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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Placer County (PL)

Object Code	Description	Roseville City Elementary (PL14)	Placer Union High (PL15)	Roseville Jr. Un. High (PL16)	Tahoe-Truckee Jr. Unified (PL17)	Western Placer Unified (PL18)	Partnerships for Student-Centered Learning (PLA02)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries	1,264,223.46					
2000-2999	Classified Salaries	326,430.49					
3000-3999	Employee Benefits	395,349.27					
4000-4999	Books and Supplies	45,542.55					
5000-5999	Services and Other Operating Expenditures	(13,870.76)					
0-6999	Capital Outlay	308,567.36					
7130	State Special Schools	0.00					
7430-7439	Debt Service	33,230.10					
	Total Direct Costs	2,359,472.47	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00					
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	2,359,472.47	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	727,890.71					
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	7,010,791.36					
	Contributions from Unrestricted Revenues to State Resources	10,098,114.54	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	1,278					
	UNDULCATED PUPIL COUNT						

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

SELPA: Placer County (PL)

Object Code	Description	Horizons Instructional Systems (PLA1)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			1,264,223.46
2000-2999	Classified Salaries			326,430.49
3000-3999	Employee Benefits			395,349.27
4000-4999	Books and Supplies			45,542.55
5000-5999	Services and Other Operating Expenditures			(13,870.76)
0-6999	Capital Outlay			308,567.36
130	State Special Schools			0.00
7430-7439	Debt Service			33,230.10
	Total Direct Costs	0.00	0.00	2,359,472.47
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Intertund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		0.00	2,359,472.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			727,850.71
	Contributions from Unrestricted Revenues to State Resources			7,010,791.36
	TOTAL COSTS	0.00	0.00	10,098,114.54
UNDUPLICATED PUPIL COUNT				1,278

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

SELPA: Placer County (PL)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2016-17 Budget by SELPA (SE-B) and the 2015-16 Expenditures by SELPA (SE-B), to the CDE.

The federal Subsequent Years Rule is not applicable at the SELPA level, therefore the SELPA is not required to complete the Subsequent Years Tracking (SYT) worksheet to determine the comparison year for this SELPA Maintenance of Effort Calculation worksheet (SMC-B). That also explains why the SMC-B worksheet looks different from the LEA Maintenance of Effort Calculation (LMC-B).

However, the SELPA is required to compile the SYT worksheets of its participating LEAs into a summary SYT worksheet.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Placer County (PL)

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____	0.00 (f)

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

SELPA: Placer County (PL)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2016-17 (SB-B Worksheet)</u>	<u>Actual Expenditures FY 2015-16 (SE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	18,151,248.00		
2. Less: Expenditures paid from federal sources	2,147,764.00		
3. Expenditures paid from state and local sources	16,003,484.00	14,755,390.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,003,484.00	14,755,390.55	1,248,093.45
4. Special education unduplicated pupil count	1,278	1,278	
5. Per capita state and local expenditures (A3/A4)	12,522.29	11,545.69	976.60

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.

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

SELPA: Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Budget FY 2016-17</u>	<u>Actual FY 2015-16</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	11,453,537.00	10,098,114.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>11,453,537.00</u>	<u>10,098,114.54</u>	<u>1,355,422.46</u>
b. Per capita local expenditures (B1a/A4)	<u>8,962.08</u>	<u>7,901.50</u>	<u>1,060.58</u>

If one or both of the differences in Column C are positive (current year budgeted 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.

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Title

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