Unaudited Actuals FINANCIAL REPORTS 2016-17 Unaudited Actuals School District Certification

Roseville City Elementary Placer County

Unaudited Actuals FINANCIAL REPORTS 2016-17 Unaudited Actuals Summary of Unaudited Actual Data Submission

31 66910 0000000 Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	66.92%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	\$0.00
	compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
1	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of	40.00
	Finance must be notified of increases within 45 days of budget adoption.	
E7 1	Adjusted Appropriations Limit	\$60,666,254.52
	Appropriations Subject to Limit	\$60,666,254.52
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	100
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Proliminant Proposed Indicate Cont. Pot.	
ICK	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	6.08%
	and sany-forward indirect cost fate for use in 2016-19, subject to GDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages:	WIOL WEL
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
1		

· · · · · · · · · · · · · · · · · · ·	Exp	enditures by Object		()	Form (
	20	16-17 Unaudited Actu	ials	L	2017-18 Budget			
		Restricted (B)	Total Fund col. A + B {C}	Unrestricted (D)	Restricted	Total Fund	% Diff Column	
					· · · · · · · · · · · · · · · · · · ·	(F)	Car	
8010-80	099 78 940 ROR 32	1 648 204 00	80 590 042 22	04 000 400 00				
8100-87		· · · · · · · · · · · · · · · · · · ·					 	
_								
			-	. —	"	7,072,367.00	-29.0%	
						5,830,713.00	-9.3%	
	05,037,111.41	10,626,649.52	100,663,760.93	83,970,887.00	15,817,214.00	99,788,101.00	-0.9%	
1000-19	99 41,303,244.60	8,553,429.44	49,856,674.04	43,601,916.00	8,685,784.00	52.287.700.00	4.9%	
2000-29	99 7,428,621.90	4,326,475.98	11,755,097.88	7,818,959.00	4,615,901.00		5.8%	
3000-39	12,499,506.35	7,513,963.81	20,013,470,16	13,958,022.00			7.9%	
4000-49	99 4,655,163.23	2,231,387.64	6,886,550.87	2,184,145.00				
5000-599	99 4,831,322.37	3,478,839.34	8,310,161,71				-41.1%	
6000-699	99 131,239.16	595,419,77	726,658.93				-8.2%	
		1,834,380.00	2,822,562.00				-55.3% -0.5%	
7300-739	99 (288,822.55)	79,489,54	(209,333.01)					
	71,548,457.06	28,613,385.52					6.0%	
	12,288,654,35	(11,786,736,00)					0.7%	
			507,075.55	11,295,013.00	(12,410,410,00)	(1,114,597.00)	-322.1%	
8900-892	29 571,570.15	0.00	571 570 15	340 680 00	0.00			
7600-762							40.4%	
8930-897		0.00					0.0%	
7630-769	99 0.00						26.5%	
8980-899							0.0%	
ì				(11,004,404,00)	11,934,434,00	0.00	0.0%	
	8010-80 8100-82 8300-85 8600-87 1000-19 2000-29 3000-39 4000-49 5000-59 6000-69 7100-72 7400-74 7300-73 8990-892 7600-762 8930-897 7630-769 6980-898	Resource Codes	Resource Codes Object Codes Unrestricted (A) Restricted (B) 8010-8099 78,940,808.32 1,648,204.00 8100-8299 81,725.00 3,601,898,61 8300-8599 3,888,705.16 6,073,529.67 8600-8799 925,872.93 5,503,017.24 83,837,111.41 16,826,849.52 1000-1999 41,303,244.60 8,553,429,44 2000-2999 7,428,621.90 4,326,475.98 3000-3999 12,499,506.35 7,513,963.81 4000-4999 4,655,163.23 2,231,387,64 5000-5999 4,831,322.37 3,478,839.34 6000-8999 131,239.16 595,419.77 7100-7299 7400-7499 988,182.00 1,834,380.00 7300-7399 (288,822.55) 79,489.54 71,548,457.06 28,613,385.52 12,288,654.35 (11,788,736.00) 8900-8929 571,570.15 0.00 7630-7699 0.00 0.00 8930-8999 (11,065,799.10) 11,065,799.10) 11,065,799.10) 11,065,799.10<	Color	Codes	Resource Codes	Expenditures by Object	

				penditures by Object		1			Form	
			20	16-17 Unaudited Act	uals	T	2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund	% Diff Column	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000,748.61					(F) (512.851.00)	Car	
F. FUND BALANCE, RESERVES				(**************************************	1,210,011.7	(30,073.00	(453,976,00	(512,851.00)	-140.19	
Beginning Fund Balance As of July 1 - Unaudited		9791	16,616,944.71	4,907,483.97	21,524,428.68	18,617,693.32	4,186,547.07	22,804,240.39	F 00	
b) Audit Adjustments		9793	0.00		0.00				5.99	
c) As of July 1 - Audited (F1a + F1b)			16,616,944.71	4,907,483.97	21,524,428.68				0.09	
d) Other Restatements		9795	0.00			1			5.99	
e) Adjusted Beginning Balance (F1c + F1d)			16,616,944.71	4,907,483.97			T			
2) Ending Balance, June 30 (E + F1e)			18,617,693.32		22,804,240.39			, , , , , , , , , , , , , , , , , , , ,	5.99	
Components of Ending Fund Balance a) Nonspendable				To the second		10,000,010.32	3,730,371.07	22,291,389.39	<u>-2</u> .2%	
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	90.00	10,000.00	0.0%	
Stores		9712	0.00	0.00	0.00	0.00	1		0.0%	
Prepaid Expenditures		9713	324,512.46	0.00	324,512.46	321,286.00	0.00		-1.0%	
All Others		9719	0.00	0,00	0.00				0.0%	
b) Restricted		9740	70.00	4,186,547.07	4,186,547.07	0.00	-		-10.9%	
c) Committed Stabilization Arrangements		9750	0.00	t.en	0.00			94.03	0.0%	
Other Commitments		9760	3,525,061.88	5 600	3,525,061.88		7.891.354.819368.8	8		
Maintenance	0000	9760	389,742.76	15.45	389,742.76	2,000,000.00		2,800,000.00	-20.6%	
Curriculum Adoption	0000	9760	2,051,232.35	470000000000000000000000000000000000000	2,051,232.35					
New School Start-Up Student Information System	0000	9760	396,315.45	1	396,315.45	ļ				
Technology Replacement	0000 0000	9760 9760	134,521.36	11.00	134,521.36		TO CHILDRE			
Wi-Fi Upgrades	0000	9760	303,249.96 250,000.00		303,249.96 250,000.00	 				
Maintenance	0000	9760	200,000.00		230,000.00	400,000.00		400 000 00	9,100,250	
Curriculum Adoption	0000	9760				1,500,000.00	Addison taken	400,000.00	And the second	
New School Start-Up	0000	9760				450,000.00	1 10 1 11 11 11 11	1,500,000.00 450,000.00	11/2/07/07	
Technology Replacement	0000	9760		77.77.77.22		200,000.00		200,000.00		
Wi-Fi Upgrades	0000	9760		100		250,000.00		250,000.00	1766	
d) Assigned Other Assignments		9780	3,455,138.13	0.00	3,455,138.13				a Book on Angelon.	
Site/Department Carryover	0000	9780	385,141.70	4.00	385,141,70	3,157,613.00	0.00	3,157,613.00	-8.6%	
Medi-Cal Administrative Activities	0000	9780	283,222.28	37.50	283,222.28					
Wi-Fi/Technology Upgrades	0000	9780	282,456.12		282,456.12		200			
Sargeant IB	0000	9780	3,439.80		3,439.80					
LCFF Supplemental	0000	9780	400,703.47	100	400,703.47		100			
GATE	0000	9780	7,136.83	STATE OF STATE	7,136.83		Sec. 2 2 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2		70 PM	
Fumiture Replacement	0000	9780	1,785.47	A Property of	1,785.47		one was a second			
AVID	0000	9780	3,904.30	10分別。當6份。其	3,904.30				まな 一根子	
Reserve for Stores Supplies	0000	9780	33,267.64		33,267.64		LANCE SELECTION		No.	
Pupil Testing 2% Board Reserve	0000	9780	50,753.52	200 (A) (A + 30) S	50,753.52		Section Start			
Site/Department Carryover	0000	9780	2,003,327.00	2000	2,003,327.00		Selection for the selection		t, were	
Medi-Cal Administrative Activities	0000 0000	9780 9780				290,000.00		290,000.00	建设工程 分	
LCFF Supplemental	0000	9780 9780	-	(1,17,18,1433), 41,137	<u></u>	358,222.00	33 / 12 PM 5 W/	358,222.00	A. SAME	
Pupil Testing	0000	9780		14 14 14 M	· · · · · · · · · · · · · · · · · · ·	287,414.00	The Logic Courts	287,414.00	A 300	
Wi-Fi Upgrades	0000	9780				26,952.00 176,971.00	A STATE OF THE STA	26,952.00	THE SAID	
2% Board Reserve	0000	9780		3444	 <u></u>	2,018,054.00	Self Section 1	176,971.00 2,018,054.00	400	
e) Unassigned/unappropriated						2,010,007.00		2,010,004.00	(3.4 SEC 0) 10 MIN	
Reserve for Economic Uncertainties		9789	3,004,856.00	- 0.00	3,004,856.00	3,027,061.00	0.00	3,027,061.00	0.7%	
Unassigned/Unappropriated Amount		9790	8,298,124.85	0.00	8,298,124.85	9,244,858.32	0.00	9,244,858.32	11.4%	

% Diff Column C & F

Total Fund col. D + E (F)

2017-18 Budget

Restricted (E)

	Expenditures by Object								
		201	16-17 Unaudited Actua	ls					
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + 8 (C)	Unrestricte (D)				
G. ASSETS									
1) Cash									
a) in County Treasury	9110	20,216,130.54	3,112,792.15	23,328,922.69					
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00					
b) in Banks	9120 9130	200.00	0.00 0.00	200.00					
c) in Revolving Fund	9130	10,000.00		10,000.00					
d) with Fiscal Agent e) collections awaiting deposit	9130	0.00	0.00	0.00					
2) Investments	9150	0.00	9.00	0.00					
3) Accounts Receivable	9200	1,214,634.22		0.00					
4) Due from Grantor Government	9290	0.00	3,523,983.55	4,738,617.77					
5) Due from Other Funds	9310	240,529.24	0.00	0.00					
6) Stores	9320	0.00	0.00	240,529.24					
7) Prepaid Expenditures	9330	324,512,46	0.00						
8) Other Current Assets	9340	0.00	0.00	324,512.46					
9) TOTAL, ASSETS	3340	22,006,006.46	6,636,775.70	28,642,782.16					
L DEFERRED OUTFLOWS OF RESOURCES		22,000,000.40	9,555,115.70	20,042,762.10					
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00					
2) TOTAL, DEFERRED OUTFLOWS	1	0.00	0.00	0.00					
LIABILITIES		3.00	3.33	0.00					
1) Accounts Payable	9500	3,388,313.14	2,337,842,34	5,726,155.48					
2) Due to Grantor Governments	9590	D.00	0.00	0.00					
3) Due to Other Funds	9610	0.00	114.00	114.00					
4) Current Loans	9640	0.00	0.00	0.00					
5) Unearned Revenue	9650	0.00	112,272.29	112,272.29					
6) TOTAL, LIABILITIES		3,388,313.14	2,450,228.63	5,838,541.77					
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					
. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		18,617,693.32	4,186,547.07	22,804,240.39					

		<u> </u>	Ex	penditures by Object		()			Form
			20	016-17 Unaudited Actu	als	T	2017-18 Budget		Ţ
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff
LCFF SOURCES						101	(E)	(F)	C&f
Principal Apportionment				200			1426		
State Aid - Current Year		8011	29,374,899.19	100000000000000000000000000000000000000	29,374,899.19	33,430,254.00	0.00	33,430,254.00	13.
Education Protection Account State Aid - Current State Aid - Prior Years	Year	8012	13,048,079.00		13,048,079.00	12,294,094.00	0.00	12,294,094.00	-5.
Tax Relief Subventions		8019	(2,622.68	9.00	(2,622.68	0.00	0.00	0.00	-100
Homeowners' Exemptions		8021	255,446.51	0.00	255,446.51	246,667.00		0.0.007	
Timber Yield Tax		8022	0.00	350000000000000000000000000000000000000	0.00		A CONTRACTOR OF THE CONTRACTOR	246,667.00	-3.
Other Subventions/In-Lieu Taxes		8029	0.00	5.00	0.00		100	0.00	0.
County & District Taxes Secured Roll Taxes		8041	30,374,643.49	0.00	30,374,643.49			0.00	0.
Unsecured Roll Taxes		8042	769,995.48		769,995.48	30,253,627.00 773,135.00	127.5	30,253,627.00	-0.
Prior Years' Taxes		8043	8,444.16	0,00	8,444.16		A A SAN A SA	773,135.00	0.
Supplemental Taxes		8044	958,905.55	0.00	958,905.55	9,082.00	10.000 A 10.000 网络西西亚	9,082.00	7.
Education Revenue Augmentation Fund (ERAF)		8045	3,661,031.92	0.00		858,805.00	0.00	858,805.00	10.
Community Redevelopment Funds		0010	5,001,001.92	2.00	3,661,031.92	3,486,561.00	0.00	3,486,561.00	4.
(SB 617/699/1992)		8047	529,554.28	0.00	529,554.28	314,612.00	0.00	314,612.00	40.6
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	1000		
Miscellaneous Funds (EC 41604)						0.00	0.00	0.00	0.0
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	20.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0,00	0.00	0.00	0.00	0.00	0
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	
Subtotal, LCFF Sources						0.00	21/2/2014	0.60	0.0
			78,978,376.90	0.00	78,978,376.90	81,666,837.00	0.00	81,666,837.00	3.4
CFF Transfers								}	
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00	3000		
All Other LCFF Transfers -						0.00		0.00	0.0
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 Ta	axes	8096 i	(37,568.58)	0.00	(37, <u>568</u> .58)	(36,339.00)	0.60	(36,339.00)	-3.3
Property Taxes Transfers		8097	0.00	1,648,204.00	1,648,204.00	0.00	1,710,376.00	1,710,376.00	3.8
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, LCFF SOURCES DERAL REVENUE			78,940,808.32	1,648,204.00	80,589,012.32	81,630,498.00	1,710,376.00	83,340,874.00	3.4
DENAL REVENUE									
faintenance and Operations		8110	0.00	0.00	0.00	0.00	2.00		
pecial Education Entitlement		8181	0.00	1,687,187.00	1,687,187.00	0.00	0.00	0.00	0.0
pecial Education Discretionary Grants		8182	0.00	514,034.00	514,034.00	0.00	1,687,187.00 510,478.00	1,687,187.00	0.0
hild Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	510,478.00	-0.7
onated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0
orest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0
lood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0
/ildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	
EMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.09
teragency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.09 0.09
ass-Through Revenues from ederal Sources		8287	0.00	0.00					
tle I, Part A, Basic	3010	8290	1. 7. 4.30. N. G.	860,406.83	960,406.83	9.00	700.454.00	0.00	0.09
tle I, Part D, Local Delinquent				300,400.03	000,400.83		762,154.00	762,154.00	-11.49
rograms	3025	8290		0.00	0.00		0.00	0.00	0.0%
ile II, Part A, Educator Quality ile III, Part A, Immigrant Education	4035	8290		187,999.89	187,999.89	100 B	192,336.00	192,336.00	2.3%
rogram	4201	8290			* "	TO MESSAGE STREET, AND THE STR		Į	

		<u> </u>	-7	nditures by Object		()			FOIII
			2016	8-17 Unaudited Actu	als		2017-18 Budget		I
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
Title III, Part A, English Learner Program	4203	8290		95,160.34	95,160.34		109,616.00	109,616.00	15.2°
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290		0.00	0.00	7. 6976	0.00	0.00	
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	81,725.00	243,415.22	325,140.22	75,000.00	207,376.00	282,376.00	-13.29
TOTAL, FEDERAL REVENUE			81,725.00	3,601,898.61	3,683,623.61	75,000.00	3,469,147.00	3,544,147.00	-3.89
OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement Prior Years	6880		igent.					5,511,111.00	-3.07
	6360	8319	1.00	0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		30,704.39	30,704.39		0.00	0.00	-100.0%
Prior Years	6500	8319		0.00	0.00	100	0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	7, 0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	2 000	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	0.00	0.0%
Mandated Costs Reimbursements		8550	2,371,231.00	0.00	2,371,231.00	285,205.00	0.00	285,205.00	-88.0%
Lottery - Unrestricted and Instructional Materials		856Q	1,484,733.16	487,690.28	1,972,623.44	1,531,979.00	478,743.00	2,010,722.00	1.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	20.00	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%
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	4.50.255.506.5	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	""的""	0.00	0.00	Garage March	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	11360	539,287.00	539,287.00	100	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	. Carriera	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00	Concession of the second	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	32,741.00	4,790,648.00	4,823,389.00	26,551.00	4,524,889.00	4,551,440.00	-5.6%
OTAL, OTHER STATE REVENUE		ſ	3,888,705.16	6,073,529.67	9,962,234.83	1,843,735.00	5,228,632.00	7,072,367.00	-3.6% -29.0%

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The control of the co	····	<u>;</u> }	Expe	incted and Restricted anditures by Object		()			Form
			201	6-17 Unaudited Act	uals		2017-18 Budget		T
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
OTHER LOCAL REVENUE					(4)	(D)	(E)	(F)	C&F
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	6.00	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	2 14 TK 0.00	0.00	0.00	0.00	3	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	the Action of Foods Committee	8	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	24. 天中的一种情况,从他的现象	10	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00		0.00	0.0
Other		8622	0.00	0.00	0.00	0.00		0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	365,850.06	365,850.06	4. J. March		361,580.00	-1.2
Penalties and Interest from Delinquent Non-LCFF Taxes		0500						301(350.50	-1.2
Sales		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Equipment/Supplies		8631	1,434.32	0.00	1,434.32	0.00	0.00	0.00	-100.0°
Sale of Publications		8632	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	5.00	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	80,159.64	0.00	80,159.64	75,000.00	0.00	75,000.00	-6.4
Interest		8660	256,249.45	0.00	256,249.45	210,000.00	0.00	210,000.00	-18.0
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	0.00
Non-Resident Students		8672	0.00	5.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	103,066.14	0.00	103,066,14	100,000.00	0.00	100,000.00	-3.09
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	6.00	0.00	0.00	0.09
All Other Local Revenue		8699	484,963.38	1,187,997.18	1,672,960.56	36,654.00	924,507.00	961,161.00	-42.5%
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		a.oo	200				
From County Offices	6500	8792		3,949,170.00	3,949,170.00		0.00	0.00	0.0%
From JPAs	6500	8793	50.785 16.78	0.00	0.00	100 (100 (100 (100 (100 (100 (100 (100	4,122,972.00	4,122,972.00	4.4%
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	· 44-24-32-32-3	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	Alf 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			925,872.93	5,503,017.24	6,428,890.17	421,654.00	5,409,059.00	5,830,713.00	-9.3%
OTAL, REVENUES			83,837,111.41	16,826,649.52	100,663,760.93	83,970,887.00	15,817,214.00	99,788,101.00	-0.9%

	<u>:</u>	Expe	nditures by Object		()			Form (
		2016	5-17 Unaudited Actu	rais	Ĭ	2017-18 Budget	· · · · · ·	T
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Cotumn
CERTIFICATED SALARIES					(5)	(E)	(F)	C&F
Certificated Teachers' Salaries	1100	36,216,226.63	7,000,326.86	43,216,553.49	37,643,712.00	7,147,404.00	44,791,116.00	3,6%
Certificated Pupil Support Salaries	1200	1,232,630.75	828,030.37	2,060,661.12	1,353,540.00	868,921.00	2,222,461.00	7.9%
Certificated Supervisors' and Administrators' Salaries	1300	3,854,387.22	725,072.21	4,579,459.43	4,604,664.00	669,459.00	5,274,123.00	15.2%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES	 -	41,303,244.60	8,553,429.44	49,856,674.04	43,601,916.00	8,685,784.00	52,287,700.00	4.9%
OLASSIFIED SALARIES								
Classified Instructional Salaries	2100	351,599.14	2,737,086.05	3,088,687.19	332,744.00	2,901,212.00	3,233,956.00	4 70/
Classified Support Salaries	2200	3,033,486.09	871,255.75	3,904,741.84	3,196,505.00	951,544.00	4,148,049.00	4.7%
Classified Supervisors' and Administrators' Salaries	2300	727,468.75	158,207.85	885,676.60	746,659.00	158,366.00	905,025.00	2.2%
Clerical, Technical and Office Salaries	2400	2,610,935.56	111,558.74	2,722,494.30	2,742,421.00	98,298.00	2,840,719.00	4.3%
Other Classified Salaries	2900	705,132.36	448,365.59	1,153,497.95	800,630.00	506,481.00	1,307,111.00	13.3%
TOTAL, CLASSIFIED SALARIES		7,428,621.90	4,326,475.98	11,755,097.88	7,818,959.00	4,615,901.00	12,434,860.00	5.8%
EMPLOYEE BENEFITS	ĺ							3.070
STRS	3101-3102	5 444 959 99						
PERS	3201-3202	5,144,659.23	5,201,271.53	10,345,930.76	6,246,176.00	5,108,602.00	11,354,778.00	9.8%
OASDI/Medicare/Alternative	3301-3302	967,716.00 1,092,305.19	611,420.23	1,579,136.23	1,181,829.00	756,398.00	1,938,227.00	22.7%
Health and Welfare Benefits	3401-3402		444,879.12	1,537,184.31	1,172,234.00	468,540,00	1,640,774.00	6.7%
Unemployment Insurance	3501-3502	3,967,137.49 23,160,29	996,931.28	4,964,068.77	4,199,004.00	1,030,363.00	5,229,367.00	5.3%
Workers' Compensation	3601-3602		6,138.78	29,299.07	24,564.00	6,256.00	30,820.00	5.2%
OPEB, Allocated	3701-3702	744,811.70	197,885.25	942,696.95	609,846.00	155,159.00	765,005.00	-18.8%
OPEB, Active Employees	3751-3752	328,266.71 0.00	0.00	328,266,71	336,520.00	0.00	336,520.00	2.5%
Other Employee Benefits	3901-3902	231,449.74	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0301-3002	12,499,506.35	55,437.62	286,887.36	187,849.00	104,507.00	292,356.00	1.9%
BOOKS AND SUPPLIES		12,455,500.33	7,513,963.81	20,013,470.16	13,958,022.00	7,629,825.00	21,587,847.00	7.9%
		-					*	-
Approved Textbooks and Core Curricula Materials	4100	1,602,571.65	513,854.64	2,116,426.29	110,857.00	268,143.00	379,000.00	-82.1%
Books and Other Reference Materials	4200	11,558.45	5,921.18	17,479.63	600.00	0.00	600.00	-96.6%
Materials and Supplies	4300	1,925,685.40	1,559,091.66	3,484,777.06	1,640,452.00	1,586,819.00	3,227,271.00	-7.4%
Noncapitalized Equipment	4400	1,114,165.55	152,520.16	1,266,685.71	432,236.00	15,000.00	447,236.00	-64.7%
Food	4700	1,182.18	0.00	1,182.18	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		4,655,163.23	2,231,387.64	6,886,550.87	2,184,145.00	1,869,962.00	4,054,107.00	-41.1%
SERVICES AND OTHER OPERATING EXPENDITURES		,						
Subagreements for Services	5100	1,330,607.00	241,463.00	1,572,070.00	1,427,595.00	215,000.00	1,642,595.00	4.5%
Travel and Conferences	5200	162,172.31	121,985.03	284,157.34	142,648.00	61,524.00	204,172.00	-28.1%
Dues and Memberships	5300	32,557.95	250.00	32,807.95	29,137.00	0,00	29,137.00	-11.2%
Insurance	5400 - 5450	494,729.80	0.00	494,729.80	523,521.00	25,000.00	548,521.00	10.9%
Operations and Housekeeping Services	5500	_1,603,991.87	5,386.27	1 600 279 14	4 500 504 00			
Rentals, Leases, Repairs, and			3,300.21	1,609,378.14	1,593,564.00	4,500.00	1,598,064.00	-0.7%
Noncapitalized Improvements	5600	708,458.65	531,150.45	1,239,609.10	496,181.00	536,589.00	1,032,770.00	-16. <u>7</u> %
Transfers of Direct Costs	5710	(896,018,33)	896,018.33	0.00	(821,742.00)	821,742.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	144.00	144.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800	1,117,710.81	1,682,105.27	2,799,816.08	760 214 00	1 524 555 55	2001010	40
Communications	5900	277,112.31	336.99	277,449.30	760,214.00 288,818.00	1,524,096.00	2,284,310.00	-18,4%
TOTAL, SERVICES AND OTHER	Ţ		555.00	277,440.00	200,076.00	0.00	288,818.00	4.1%
OPERATING EXPENDITURES		4,831,322.37	3,478,839.34	8,310,161.71	4,439,936.00	3,188,451.00	7,628,387.00	-8.2%

		<u>(</u>)	Expe	nditures by Object		$\langle \cdot \rangle$			Form
			2016	3-17 Unaudited Actu	ais		2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
CAPITAL OUTLAY									C&F
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	
Buildings and Improvements of Buildings		6200	4,956.01	561,526.81	566,482.82	0.00	272,250.00	272,250.00	1
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00			_	
Equipment		6400	126,283.15	33,892.96		0.00	0.00	0.00	
Equipment Replacement		6500	0.00	0.00	0.00	22,353.00	30,000.00	52,353.00	-67.3
TOTAL, CAPITAL OUTLAY			131,239.16	595,419.77	726,658.93	22,353.00	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of In	direct Costs)			000,110.71	120,038.93	22,353.00	302,250.00	324,603.00	-55.3
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1						ĺ
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payme	ents	1130	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	0.00	1,834,380.00	1,834,380.00	0,00	1,879,281.00	1,879,281.00	2.4
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00		
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of App. To Districts or Charter Schools	ortionments 6500	7221				1975		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	The state of the s	0.00	0.00	0.0%
ROC/P Transfers of Apportionments	3333	,123	18000000000	0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To Caunty 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 Debt Service		7299	0.00	0.00		0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	242,388.08	0.00	242,388,08	165,174.00	0.00	165,174.00	-31.9%
Other Debt Service - Principal		7439	745,793,92	0.00	745,793.92	762,731.00	0.00	762,731.00	2.3%
TOTAL, OTHER OUTGO (excluding Transfer	•		988,182.00	1,834,380.00	2,822,562.00	927,905.00	1,879,281.00	2,807,186.00	-0.5%
OTHER OUTGO - TRANSFERS OF INDIREC	T COSTS								
Transfers of Indirect Costs		7310	(79,489.55)	79,489.54	(0.01)	(56,170.00)	56,170.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(209,333.00)	0.00	(209,333.00)	(221,992.00)	0.00	(221,992.00)	6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(288,822.55)	79,489.54	(209,333.01)	(278,162.00)	56,170.00	(221,992.00)	6.0%
TOTAL, EXPENDITURES			71,548,457.06	28,613,385.52	100,161,842.58	72,675,074.00	-		
					.00,101,042.30	12,010,014.00	28,227,624.00	100,902,698.00	0.7%

		<u> </u>	Exp	penditures by Object					Form
			20	16-17 Unaudited Act	uals	Ţ <u>'</u>	2017-18 Budget		Τ
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col, D + E	% Diff Column
INTERFUND TRANSFERS				T		(0)	(E)	(F)	C&F
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00		
From: Bond Interest and Redemption Fund		8914	0.00	12/2013/1997					0.0
Other Authorized Interfund Transfers In		8919	571,570.15	0.00	571,570.15		1		0.0
(a) TOTAL, INTERFUND TRANSFERS IN			571,570.15	0.00					-40.4
INTERFUND TRANSFERS OUT					0.1,070,10	340,000.00	0.00	340,680.00	-40.4
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To: Special Reserve Fund		7612	0.00	0.00	0.00		0.00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7010					2.30	5.00	9.07
To: Cafeteria Fund		7613 7616	0.00	0.00	0.00		0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	<u> </u>	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		1018	0.00	0.00	0.00		0.00	0.00	0.09
OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES							15 S		
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								5.00	
Proceeds from Sale/Lease- Purchase of Land/Buildings		6953	0.00	0.00	0.00	0.00	0.00		
Other Sources						0.00	0.00	0.00	0.0%
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						0.00	0.00	. 0.00	0.0%
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	206,323.21	0.00	206,323.21	261,066.00	0.00	261,066.00	26.5%
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			206,323.21	0.00	206,323.21	261,066.00	0.00	261,066.00	26. <u>5</u> %
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	
CONTRIBUTIONS							0.30	5.50	0.0%
Contributions from Unrestricted Revenues		8980	(11,065,799.10)	11,065,799,10	0.00	(11,954,434.00)	11,954,434.00	0.00	0.00
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
(e) TOTAL, CONTRIBUTIONS			(11,065,799.10)	11,065,799.10	0.00	(11,954,434.00)	11,954,434.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,287,905.74)	11,065,799.10	777,893.36	(11,352,688.00)	11,954,434.00	601,746.00	-22.6%

Roseville City Elementary Placer County

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail



Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	219,718,68	135,834.68
6230	California Clean Energy Jobs Act	499,119.76	499,119,76
6264	Educator Effectiveness (15-16)	261,520.88	0.88
6300	Lottery: Instructional Materials	144,059.74	144.059.74
6512	Special Ed: Mental Health Services	2,469,278.94	2.631,997,94
9010	Other Restricted Local	592,849.07	319,558.07
Total, Restric	ted Balance	4,186,547.07	3,730,571.07

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES				14	
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	3,361,506.00	3,014,493.00	-10.39
3) Other State Revenue		8300-8599	232,570.82	222,973.00	
4) Other Local Revenue		8600-8799	2,173,565.11	<u>2,035,497</u> .00	-6.49
5) TOTAL, REVENUES			5,767,641.93	5,272,963.00	-8.6%
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,868,152.69	1,986,593.00	6.3%
3) Employee Benefits		3000-3999	529,560.97	565,362.00	6.8%
4) Books and Supplies		4000-4999	2,638,241.49	2,368,450.00	-10.2%
5) Services and Other Operating Expenditures		5000-5999	249,294.27	293,650.00	17.8%
6) Capital Outlay		6000-6999	0.00	70,000.00	New
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	209,333.00	221,992.00	6.0%
9) TOTAL, EXPENDITURES			5,494,582.42	5,506,047.00	0.2%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,059.51	(233,084.00)	
OTHER FINANCING SOURCES/USES				(203,004.00)	185.4%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			273,059.51	(233,084,00)	-185.49
F. FUND BALANCE, RESERVES				(200,004,00)	-100,47
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,374,386.39	1,647,445.90	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,374,386.39	1,647,445.90	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,374,386.39	1,647,445.90	19.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,647,445.90	1,414,361.90	-14.1%
a) Nonspendable Revolving Cash					
		9711	0.00	0.00	0.0%
Stores		9712	51,042.15	51,814.00	1.5%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,596,403.75	1,362,547.90	-14.6%
c) Committed Stabilization Arrangements		9750	0.00		
Other Commitments		9760	0.00	0.00	0,0%
d) Assigned		0,00	0.00	0.00	0.0%
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	1,402,602.36		
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	562,664.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	114.00		
6) Stores		9320	51,042.15		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,016,422.85		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	128,744.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	240,232.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
S) TOTAL, LIABILITIES			368,976.95		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	· · · · · · · · · · · · · · · · · · ·		0.00		
FUND EQUITY					
Ending Fund Balance, June 30					
must agree with line F2) (G9 + H2) - (I6 + J2)			1,647,445.90		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,353,411.57	3,014,493.00	
Donated Food Commodities		8221	0.00	0.00	0.09
All Other Federal Revenue		8290	8,094.43	0.00	-100.09
TOTAL, FEDERAL REVENUE			3,361,506.00	3,014,493.00	-10.39
OTHER STATE REVENUE					10.07
Child Nutrition Programs		8520	232,570.82	222,973.00	-4.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			232,570.82	222,973.00	-4.1%
OTHER LOCAL REVENUE					-4.17
Other Local Revenue					
Sales Sale of Equipment/Suppties		8631	1,560.00	0.00	-100.0%
Food Service Sales		8634	2,130,015.47	2,011,958.00	-5.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,294.90	7,500.00	-39.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts				3.30	0.076
Interagency Services		8677	0.00	0.00	0.0%:
Other Local Revenue				0.00	0.0%
All Other Local Revenue		8699	29,694.74	16,039.00	-46.0%
OTAL, OTHER LOCAL REVENUE			2,173,565.11	2,035,497.00	-6.4%
TAL, REVENUES	···		5,767,641.93	5,272,963.00	-8.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					0.07
Classified Support Salaries		2200	1,517,641.08	1,619,797.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	268,656.49	283,463.00	5.5%
Clerical, Technical and Office Salaries		2400	81,855.12	83,333.00	1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,868,152.69	1,986,593.00	6.3%
MPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	208,214.26	244,603.00	17.5%
OASDI/Medicare/Alternative		3301-3302	120,765.85	129,373.00	7.1%
Health and Welfare Benefits		3401-3402	164,743.59	160,668.00	-2.5%
Jnemployment Insurance		3501-3502	853.15	912.00	6.9%
Norkers' Compensation		3601-3602	27,448.00	22,599.00	-17.7%
DPEB, Allocated		3701-3702	598.92	0.00	-100.0%
DPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,937.20	7,207.00	3.9%
OTAL, EMPLOYEE BENEFITS			529,560.97	565,362.00	6.8%
DOKS AND SUPPLIES					
looks and Other Reference Materials		4200	0.00	0.00	0.0%
laterials and Supplies		4300	211,319.38	212,100.00	0.4%
oncapitalized Equipment		4400	20,378.69	35,350.00	73.5%
ood		4700	2,406,543.42	2,121,000.00	-11.9%
OTAL, BOOKS AND SUPPLIES			2,638,241.49	2,368,450.00	-10.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	6,512.94	15,000.00	130.39
Dues and Memberships		5300	530.00	550.00	3.89
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	73,763.65	70,000.00	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	5600	26,118.42	35,000.00	34.0%
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	(144.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	139,863.82	169,100.00	20.9%
Communications		5900	2,649.44	4,000.00	51.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		249,294.27	293,650.00	17.8%
CAPITAL OUTLAY		ļ			
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	70,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	70,000.00	New
THER OUTGO (excluding Transfers of Indirect Costs)	1				-
Debt Service		ŀ			
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%
THER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	209,333.00	221,992.00	6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT (COSTS		209,333.00	221,992.00	6.0%
OTAL, EXPENDITURES			5,494,582.42	5,506,047.00	0.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS				Daaget	Difference
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES		•			
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965			
Long-Term Debt Proceeds		6903	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				0.00	0.07
Transfers of Funds from Lapsed/Reorganized LEAs		7651			
All Other Financing Uses		7699	0.00	0.00	0.0%
d) TOTAL, USES		1099	0.00	0.00	0.0%
ONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0,00		
Contributions from Restricted Revenues		8990		0.00	0.0%
e) TOTAL, CONTRIBUTIONS		0000	0.00	0.00	0.0%
			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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 .
3) Other State Revenue		8300-8599	0.00	0.00	0.
4) Other Local Revenue		8600-8799	18,780,148.37	11,556,000.00	-38.
5) TOTAL, REVENUES			18,780,148.37	11,556,000.00	-38.
3. 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	117,638.92	50,000.00	-57.5
5) Services and Other Operating Expenditures		5000-5999	7,318,964.01	7,614,320.00	4.0
6) Capital Outlay		6000-6999	530,479.01	2,100,000.00	295.9
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,247,827.50	1,250,075.00	0.2
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		-	9,214,909.44	11,014,395.00	19.5
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,565,238.93	541,605.00	-94.3
OTHER FINANCING SOURCES/USES				311,000.00	-94,0
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	4,025,853.02	340,680.00	-91.5
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			(4,025,853.02)	(340,680.00)	-91.5

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5 500 005 04		
F. FUND BALANCE, RESERVES			5,539,385.91	200,925.00	-96.49
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,375,205.18	22,206,071.63	35,69
b) Audit Adjustments		9793	291,480.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,666,685.72	22,206,071.63	33.29
d) Other Restatements		9795	0.00		
e) Adjusted Beginning Balance (F1c + F1d)				0.00	0.09
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			16,666,685.72 22,206,071.63	22,206,071,63	33.29 0.9%
Nonspendable Revolving Cash		9711	0.00	0.00	0.000
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00		0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740		0.00	0.0%
c) Committed Stabilization Arrangements		9750	22,206,071.63	22,406,996.63	0.9%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.0%
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	9.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Code	2016-17 s Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS 1) Cash				_ # <u> </u>	, Dinerence
a) in County Treasury		9110	25,245,455.98		
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	77,296.48		
4) Due from Grantor Government		9290	0.60		
5) Due from Other Funds		9310	2.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS					
DEFERRED OUTFLOWS OF RESOURCES	······································		25,322,754.84		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		1 100			
LIABILITIES			0.00		
1) Accounts Payable		9500	2 205 270 45		
2) Due to Grantor Governments		9590	2,805,872.15		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00 310,811.06		
S) TOTAL, LIABILITIES			3,116,683.21		
DEFERRED INFLOWS OF RESOURCES		1 2 2 2 2 2	0,110,003.21		
i) Deferred Inflows of Resources		9690	0.00		•
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY			0.00		
Inding Fund Balance, June 30					
must agree with line F2) (G9 + H2) - (I6 + J2)			22,206,071.63		

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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		0570			
All Other State Revenue		8576 8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0000	0.00	0.00	0.0
THER LOCAL REVENUE			0.00	0.00	0.0
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	0.09
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
nterest		8660	253,690.88	200,000.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
ees and Contracts			j		
Mitigation/Developer Fees		8681	18,416,624.16	11,356,000.00	-38.3%
Other Local Revenue					
All Other Local Revenue		8699	109,833.33	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
OTAL, OTHER LOCAL REVENUE			_18,780,148.37	11,556,000.00	-38.5%
TAL, REVENUES			18,780,148.37	11,556,000.00	-38.5%

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Description	Resource Codes	Object Code	2016-17 S Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					Cinerence
Other Certificated Salaries		1900	0.00	0.0	0.0%
TOTAL, CERTIFICATED SALARIES			0.00		
CLASSIFIED SALARIES				0.0	0.0%
Classified Support Salaries		2200	0.00	0.0	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00		
Clerical, Technical and Office Salaries		2400	0.00		
Other Classified Salaries		2900	0.00		
TOTAL, CLASSIFIED SALARIES			0.00		
EMPLOYEE BENEFITS			5.00	0.00	0.0%
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00		
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	
Health and Welfare Benefits		3401-3402	0.00	0.00	
Unemployment Insurance		3501-3502	0.00	0.00	
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	
OOKS AND SUPPLIES				0.00	0.0%
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%
flaterials and Supplies		4300	32,458.97	0.00	-100.0%
loncapitalized Equipment		4400	85,179.95	50,000.00	-41.3%
OTAL, BOOKS AND SUPPLIES			117,638.92	50,000.00	-57.5%

Description	Resource Codes Obj	ect Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				-	
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	
Insurance	54	00-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	18,506.29	32,500.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	75.69
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,0%
Professional/Consulting Services and Operating Expenditures		5000			0.0%
Communications		5800	7,300,457.72	7,581,820.00	3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT		5900	0.00	0.00	0.0%
APITAL OUTLAY	URES		7,318,964.01	7,614,320.00	4.0%
Land	,	6100	0.00	2.00	
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		3200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries			0.00	2,100,000.00	New New
Equipment	•	5300	0.00	0.00	0.0%
	6	3400	530,479.01	0.00	-100.0%
quipment Replacement	e	5500	0.00	0.00	0.0%
OTAL, CAPITAL OUTLAY			530,479.01	2,100,000.00	295.9%
THER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7	299	0.00	0.00	0.0%
ebt Service					
Debt Service - Interest	7	438	272,827.50	240,075.00	-12.0%
Other Debt Service - Principal	7.	439	975,000.00	1,010,000.00	3.6%
OTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)		1,247,827.50	1,250,075.00	0.2%
TAL, EXPENDITURES					
			9,214,909.44	11,014,395.00	19.5%

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					Directence
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	
INTERFUND TRANSFERS OUT					0,0
To: State School Building Fund/ County School Facilities Fund		7613	3,454,282.87	0.00	-100.09
Other Authorized Interfund Transfers Out		7619	571,570.15	340,680.00	
(b) TOTAL, INTERFUND TRANSFERS OUT			4,025,853.02	340,680.00	
OTHER SOURCES/USES					-91.5
SOURCES					
Proceeds	÷				
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	
Long-Term Debt Proceeds			0.00	0.00	0.0%
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				0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs					
All Other Financing Uses		7651	0.00	0.00	0.0%
d) TOTAL, USES		7699	0.00	0.00	0.0%
ONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		9090			
Contributions from Restricted Revenues		8980 8990	0.00	0.00	0.0%
) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
-b+c-d+e)			(4,025,853.02)	(340,680.00)	-91.5 %

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES			0.00	0.00	0.09
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
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	15,209.31	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,454,282.87	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,469,492.18	0.00	-100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,469,492.18)		
OTHER FINANCING SOURCES/USES			(3,405,432.10)	0,00	-100.0%
Interfund Transfers a) Transfers In		8900-8929	3,454,282.87	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,454,282.87	0.00	-100.0%

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,209.31)	0.00	
F. FUND BALANCE, RESERVES		······································	(13,208.31)	0.00	-100.09
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,209.31	0.00	-100.09
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,209.31	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)		ĺ	15,209.31	0.00	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	-100.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00		0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740		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		3100	0.00	0.00	0.0%
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS	-				Puletelica
Cash a) in County Treasury		9110	292.60		
Fair Value Adjustment to Cash in County Treasury	,	9111	282.69		
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			0.00		
Due from Grantor Government		9200	0.33		
5) Due from Other Funds		9290	0.00		
6) Stores		9310	0.00		
7) Prepaid Expenditures		9320	0.00		
8) Other Current Assets		9330	0.00		
		9340	0.00		
9) TOTAL, ASSETS			283.02		
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	×		0.00		
LIABILITIES					
1) Accounts Payable		9500	83.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	199.56		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			283.02		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	· · · · · · · · · · · · · · · · · · ·		0.00		
FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2.22		
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE				0.00	0.070
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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			0.00	0.00	0.0%
OTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
MPLOYEE BENEFITS					5.97
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' Compensatioп		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%
OOKS AND SUPPLIES		0 2 2 3		16.0	<u></u>
Books and Other Reference Materials		4200	0.00	0.00	0.0%
flaterials and Supplies		4300	0.00	0.00	0.0%
loncapitalized Equipment		4400	15,209.31	0.00	-100.0%
OTAL, BOOKS AND SUPPLIES			15,209.31	0.00	-100.0%

Description F	Resource Codes Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent <u>Difference</u>
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	3,454,282.87	0.00	-100.0%
Communications	5900	0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	JRES	3,454,282.87	0.00	0.0%
CAPITAL OUTLAY		5, 15 1,252.51	0.00	-100.0%
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				0.070
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%
THER 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%
OTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)	0.00	0.00	0.0%
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Roseville City Elementary Placer County

Unaudited Actuals County School Facilities Fund Expenditures by Object

			<u></u>		
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	3,454,282.87	0.00	-100.0
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			3,454,282.87	0.00	-100.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09



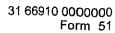
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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					Difference
SOURCES					
Proceeds		i			
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					0.070
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				0.00	0.076
Transfers of Funds from Lapsed/Reorganized LEAs		7651	200		
(d) TOTAL, USES		700,	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
CONTRIBUTIONS		: : :			
Contributions from Unrestricted Revenues		8980	0.00	Ö.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			3,454,282.87	0.00	-100.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

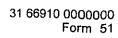
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES		j			
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	56,267.28	0.00	-100.0
4) Other Local Revenue		8600-8799	7,591,108.25	0.00	-100.0
5) TOTAL, REVENUES		·	7,647,375.53	0.00	-100.0
3. EXPENDITURES					0.57
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	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,078,325.66	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			7,078,325.66	0.00	-100.09
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			569,049.87		
OTHER FINANCING SOURCES/USES	· · · · · · · · · · · · · · · · · · ·			0.00	-100.0%
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%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object



Description	Resource Codes	Object Code	2016-17 s Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUNDBALANCE (C + D4)			569,049.87	0.00	
F. FUND BALANCE, RESERVES			303,043.07	0.00	-100.0%
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,059,539.95	8,628,589.82	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,059,539.95		
d) Other Restatements		9795	0.00		7.1%
e) Adjusted Beginning Balance (F1c + F1d)		0.00		0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			8,059,539.95	8,628,589.82	7.1%
Components of Ending Fund Balance			8,628,589.82	8,628,589.82	0.0%
a) Nonspendable					Carlos Ca
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					0.0%
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				5.50	
Other Assignments		9780	8,628,589.82	8,628,589,82	0.0%
Debt Repayment	0000	9780	8,628,589.82		
Debt Repayment	0000	9780		8,628,589.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS				Bagget	Difference
Cash a) in County Treasury		9110	8,618,882.59		
1) Fair Value Adjustment to Cash in County Treasur	у	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	9,707.23		
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	0.60		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS	•		8,628,589.82		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)					

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	56,267.28	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			56,267.28	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	6,948,072.67	0.00	-100.0%
Unsecured Roll		8612	344,592.29	0.00	-100.0%
Prior Years' Taxes		8613	2,665.27	0.00	-100.0%
Supplemental Taxes		8614	229,679.04	0.00	-100.0%
Penaities and Interest from Delinquent Non-LCFF Taxes		8629			
Interest			0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8660	66,098,98	0.00	-100.0%
Other Local Revenue	;	8662	0.00	0.00	0.0%
				j	
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			7,591,108.25	0.00	-100.0%
OTAL, REVENUES			7,647,375.53	0.00	-100.0%

Roseville City Elementary Placer County

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Cos	ts)				
Debt Service					
Bond Redemptions		7433	2,530,437.60	0.00	-100.0%
Bond Interest and Other Service Charges		7434	4,547,888.06	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 Indire	ct Costs)		7,078,325.66	0.00	-100.0%
TOTAL, EXPENDITURES			7,078,325.66	0.00	-100.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					0.07
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				0.00	0.076
Transfers of Funds from Lapsed/Reorganized LEAs		7651			
All Other Financing Uses			0.00	0.00	0.0%
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					ti despesiones generalista
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%
OTAL, OTHER FINANCING SOURCES/USES					
a - b + c - d + e)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	278.25	260.00	-6.6%
5) TOTAL, REVENUES			278.25	260.00	-6.6%
B. EXPENSES					-0.076
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					0.070
OTHER FINANCING SOURCES/USES			(4,821.75)	(4,840.00)	0.4%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,821.75)	(4,840,00)	0.40
F. NET POSITION			(4,021.70)	(4,640.00)	0.4%
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	71,248.03	66,426.28	-6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,248.03	66,426.28	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			71,248.03	66,426.28	-6.8%
2) Ending Net Position, June 30 (E + F1e)			66,426.28	61,586.28	-7.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	66,426.28	61,586.28	-7.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	14,375.26		
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	52,134.10		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		:			
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
0) TOTAL, ASSETS			66,526.28		
DEFERRED OUTFLOWS OF RESOURCES			30,020.20		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	100.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
Cong-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			100.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			66,426.28		

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			-		
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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					0.070
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	278.25	260.00	-6.6%
Net Increase (Decrease) in the Fair Value of Investm	ents	8662	0.00	0.00	0.0%
Other Local Revenue		İ			
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			278.25	260.00	-6.6%
TOTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·		278.25	260.00	-6.6%

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Description	Resource Codes Object Codes	2016-17 Unaudited Actuals	2017-18 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				0.07
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%
MPLOYEE 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%
DPEB, Allocated	3701-3702	0.00	0.00	0.0%
DPEB, 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%
OOKS 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%
laterials and Supplies	4300	5,000.00	5,000.00	0.0%
loncapitalized Equipment	4400	0.00	0.00	0.0%
ood	4700	0.00	0.00	0.0%
OTAL, BOOKS AND SUPPLIES		5,000.00	5,000.00	0.0%

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	source Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES		i			
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					0.070
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%
THER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	;)		0.00		0.0%
		-	0.00	0.00	0.0%
OTAL, EXPENSES			5,100.00	5,100.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	
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					0.07
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		
CONTRIBUTIONS			0.00	0.00	0.0%
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%
OTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

	2016-17 Unaudited Actuals			Form			
	2016	-17 Unaudited	Actuals	2017-18 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT					Allitudi ADA	Tunded ADA	
Total District Regular ADA		· · · · · · · · · · · · · · · · · · ·	T		· · · · · · · · · · · · · · · · · · ·		
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation	1			i			
Education, Special Education NPS/LCI					,		
and Extended Year, and Community Day			Ì	!			
School (includes Necessary Small School	ľ						
ADA)	10,185.88	10,201,46	10,185.94	10,285.88	10 205 00	40.005.0	
2. Total Basic Aid Choice/Court Ordered	,	10,201.10	10,100.54	10,205.00	10,285.88	10,285.8	
Voluntary Pupil Transfer Regular ADA	i						
Includes Opportunity Classes, Home &							
Hospital, Special Day Class, Continuation			ļ				
Education, Special Education NPS/LCI							
and Extended Year, and Community Day	-			1			
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	1			i			
Education, Special Education NPS/LCI					ł		
and Extended Year, and Community Day							
School (ADA not included in Line A1 above)				1			
4. Total, District Regular ADA							
(Sum of Lines A1 through A3)	10,185.88	10,201.46	10,185.94	10,285.88	10,285.88	10,285.8	
i. District Funded County Program ADA						10,200.0	
a. County Community Schools							
b. Special Education-Special Day Class	18.34	18.45	18.34	18.34	18.34	18.34	
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			ľ		l		
Resource Conservation Schools							
f. County School Tuition Fund							
(Out of State Tuition) [EC 2000 and 46380]			İ				
g. Total, District Funded County Program ADA							
(Sum of Lines A5a through A5f)	40.24	40.45					
. TOTAL DISTRICT ADA	18.34	18.45	18.34	18.34	18.34	18.34	
(Sum of Line A4 and Line A5g)	10.204.22	10,219,91	40.004.00	40.05.55	1		
. Adults in Correctional Facilities	10,204.22	10,219.91	10,204.28	10,304.22	10,304.22	10,304.22	
. Charter School ADA							
(Enter Charter School ADA using	2000	1.00	in course	ALEXA LO MAI		inemia ven	
Tab C. Charter School ADA)	Market 2 4 3 1	NEW AND A	100 M 100 M 100 M		J. C. 19 J. L.		

comicos y po activity capital assets, Het	Single has activity control control	Total capital assets being degraciated not	Total accumulated degraciation	Equipment	Buildings	Land improvements	Accumulated Depreciation for:	Total capital assets being depreciated	Equipment	Buildings	Land Improvements	Capital assets being depreciated:	Total capital assets not being depreciated	Work in Progress	Land	Capital assets not being depreciated:	Business-Type Activities:	Governmental activity capital assets, net	otal capital assets being depreciated, net	otal accumulated depreciation	Equipment	Buildings	Land improvements	Accumulated Depreciation for:	Total capital assets being depreciated	Equipment	Buildings	Land Improvements	Capital assets being depreciated:	Total capital assets not being depreciated	Work in Progress	Land	Capital assets not being depreciated:	Governmental Activities:	
0.00	0.00	0.00	,					0.00					0.00					204,083,454.00	162,866,172.00	(64,894,407.00)	(2,835,427.00)	(55,328,584.00)	(6,730,396.00)		227,760,579.00	4,140,630.00	206,849,141.00	16,770,808.00		41,217,282.00	503,043.00	40,714,239.00			Unaudited Balance July 1
0.00	0.00	0.00						0.00			-		0.00					(5,238.00)	(5,237.00)	85.00	1.00	321.00	(237.00)		(5,322.00)	1.00	(61,716.00)	56,393,00	(100)	(1.00)	(1.00)		•		Audit Adjustments/ Restatements
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	000		0.00	0.00	0.00			204,078,216.00	162,860,935.00	(64,894,322.00)	(2,835,426.00)	(55,328,263.00)	(6,730,633.00)		227.755.257.00	4.140.631.00	206 787 425 00	16.827.201.00	71,217,201.00	41 217 281 00	503.042.00	40.714.239.00			Audited Balance July 1
0.00	0.00	0.00					0.00	0.00				0.00	0.00					(3,338,106.00)	(4,009,490.00)	(5,190,559.00)	(196,468.00)	(4,155,274.00)	(838,817.00)		1 181 060 00	171 475 00	000 682 00	9 912 00	071,304.00	671 304 00	671 384 00				Increases
0.00	0.00	0.00					0.00	0.00				0.00	000			••		595,315.00	0.00	(57,868,00)	(57,868,00)			01,000.00	57,000.00	57 889 OO			595,315.00	595,315,00	505 315 00				Decreases
0.00	0.00	0.00	0.00	0.00	0.00	3	0.00	0.00	0.00	0.00)	0.00	0.00	0.00	2			200,144,795.00	158.851.445.00	(70,027,013,00)	(2.974.026.00)	(59.483.537.00)	(7.569.450.00)	00.004,010,022	228 870 458 80	207,787,107.00	16,837,113.00		41,293,350.00	5/9,111.00	40,714,239.00	2000			Ending Balance

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2016-17 Unaudited Actuals FEDERAL GRANT AWARDS, EVENUES, AND EXPENDITURES - ALL FUND(SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

			IDEA PART B	<u> </u>
FEDERAL PROGRAM NAME	TITLE	DI 04.440	PRIVATE	PRESCHOOL -
FEDERAL CATALOG NUMBER	84.01	PL94-142	SCHOOLS	FEDERAL
RESOURCE CODE		84.027		84.173
REVENUE OBJECT	3010	3310	3311	3315
LOCAL DESCRIPTION (if any)	8290	8181	8181	8182
AWARD				
Prior Year Carryover	404 770 00			
2. a. Current Year Award	164,778.00 765,327.00	0.00	0.00	0.0
b. Transferability (NCLB/ESSA)	/05,327.00	1,687,187.00	0.00	68,410.0
c. Other Adjustments				
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	705 007 00			
3. Required Matching Funds/Other	765,327.00	1,687,187.00	0.00	68,410.00
Total Available Award		758,570.00	17,116.00	33.00
(sum lines 1, 2d, & 3)	000 405 00	0.445.55		
REVENUES	930,105.00	2,445,757.00	17,116.00	68,443.00
Unearned Revenue Deferred from				
Prior Year	164 779 00	2.22		
Cash Received in Current Year	164,778.00 765,327.00	0.00		
7. Contributed Matching Funds	100,321.00	1,687,187.00		68,410.00
8. Total Available (sum lines 5, 6, & 7)	930,105.00	758,570.00	17,116.00	33.00
XPENDITURES	930,103.00	2,445,757.00	17,116.00	68,443.00
9. Donor-Authorized Expenditures	860,407.00	2,445,757.00	47 (40 00	·
0. Non Donor-Authorized	000,407.00	2,440,757.00	17,116.00	68,443.00
Expenditures				
1. Total Expenditures (lines 9 & 10)	860,407.00	2,445,757.00	47.440.00	
Amounts Included in	000,107.00	2,440,707.00	17,116.00	68,443.00
Line 6 above for Prior				
Year Adjustments		į		
3. Calculation of Unearned Revenue				
or A/P, & A/R amounts			Ì	
(line 8 minus line 9 plus line 12)	69,698,00	0.00	0.00	2.22
a. Unearned Revenue	69,698.00	0.00	0.00	0.00
b. Accounts Payable		- 0.00		0.00
c. Accounts Receivable				
Unused Grant Award Calculation				
(line 4 minus line 9)	69,698.00	0.00	0.00	0.00
5. If Carryover is allowed,			0.00	0.00
enter line 14 amount here		İ		
6. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a		Į		
minus line 13b plus line 13c)	860,407.00	<u>1,687,187.00</u>	0.00	68,410.00

2016-17 Unaudited Actuals
FEDERAL GRANT AWARDS,
EVENUES, AND EXPENDITURES - ALL FUND
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

31 66910 0000000 Form CAT

FEDERAL PROGRAM NAME	PRESCHOOL - STATE	SPECIAL ED MENTAL HEALTH	TITLE II, PART A TEACHER QUALITY	TITLE III, PART A IMMIGRANT EDUCATION
FEDERAL CATALOG NUMBER	84.027A	84.027A	84.367	84.365
RESOURCE CODE	3320	3327	4035	
REVENUE OBJECT	8182	8182	8290	4201
LOCAL DESCRIPTION (if any)	<u></u>	0,02	0290	8290
AWARD	· · · · · · · · · · · · · · · · · · ·			
Prior Year Carryover	0.00	0.00	4,452.00	0.005.00
2. a. Current Year Award	329,447.00	116,177.00	192,581.00	3,225.00
b. Transferability (NCLB/ESSA)		710,777.00	192,001.00	12,449.00
c. Other Adjustments		· · · · · · · · · · · · · · · · · · ·		_
d. Adj Curr Yr Award			·	
(sum lines 2a, 2b, & 2c)	329,447.00	116,177.00	100 504 00	10.440.00
3. Required Matching Funds/Other	020,111.00	110,177.00	192,581.00	12,449.00
Total Available Award				
(sum lines 1, 2d, & 3)	329,447.00	116,177.00	107.022.00	45.074.00
REVENUES	320,117.00	110,177.00	197,033.00	<u>15,674.00</u>
5. Unearned Revenue Deferred from				
Prior Year		0.00	4,452.00	2 225 00
Cash Received in Current Year	329,447.00	116,177.00	192,581.00	3,225.00 12,449.00
7. Contributed Matching Funds			192,301.00	12,449.00
8. Total Available (sum lines 5, 6, & 7)	329,447.00	116,177.00	197,033.00	15,674.00
EXPENDITURES			107,000.00	13,074.00
Donor-Authorized Expenditures	329,447.00	116,177.00	188,000.00	13,695.00
10. Non Donor-Authorized			100,000.00	13,033.00
Expenditures			İ	
11. Total Expenditures (lines 9 & 10)	329,447.00	116,177.00	188,000.00	13,695.00
12. Amounts Included in			100,000.00	10,000.00
Line 6 above for Prior			ļ	
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	9,033.00	1,979.00
Unearned Revenue	0.00	0.00	9,033.00	1,979.00
b. Accounts Payable				1,010.00
c. Accounts Receivable				
14. Unused Grant Award Calculation				
(line 4 minus line 9)	0.00	0.00	9,033.00	1,979.00
15. If Carryover is allowed,]			.,,
enter line 14 amount here				
16. Reconciliation of Revenue	ļ			
(line 5 plus line 6 minus line 13a]		Ĭ
minus line 13b plus line 13c)	329,447.00	116,177.00	188,000.00	13,695.00

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2016-17 Unaudited Actuals FEDERAL GRANT AWARDS, EVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

	TITLE III LIMITED		
FEDERAL PROGRAM NAME	ENGLISH	TEAM NUTRITION	TOTAL
FEDERAL CATALOG NUMBER	84.365	10.574	IOTAL
RESOURCE CODE	4203	5454	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
Prior Year Carryover	8,618.00	8,094.00	189,167.00
2. a. Current Year Award	118,104.00	0.00	3,289,682.00
b. Transferability (NCLB/ESSA)		U.UU	0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award	· · · · · · · · · · · · · · · · · · ·		0.00
(sum lines 2a, 2b, & 2c)	118,104.00	0.00	3,289,682.00
3. Required Matching Funds/Other	710,101.00	0.00	775,719.00
4. Total Available Award			775,719.00
(sum lines 1, 2d, & 3)	126,722.00	8,094.00	4,254,568.00
REVENUES		0,0000	4,234,300.00
5. Unearned Revenue Deferred from			
Prior Year	8,618.00	8,094.00	189,167.00
Cash Received in Current Year	118,104.00	0.00	3,289,682.00
7. Contributed Matching Funds			775,719.00
8. Total Available (sum lines 5, 6, & 7)	126,722.00	8,094.00	4,254,568.00
EXPENDITURES			1,201,000.00
Donor-Authorized Expenditures	95,160.00	8,094.00	4,142,296.00
10. Non Donor-Authorized			
Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	95,160.00	8,094.00	4,142,296.00
12. Amounts Included in			
Line 6 above for Prior		1	
Year Adjustments			0.00
13. Calculation of Unearned Revenue			
or A/P, & A/R amounts			
(line 8 minus line 9 plus line 12)	31,562.00	0.00	112,272.00
a. Unearned Revenue	31,562.00	0.00	112,272.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation		İ	
(line 4 minus line 9)	31,562.00	0.00	112,272.00
15. If Carryover is allowed,		Į.	
enter line 14 amount here			0.00
16. Reconciliation of Revenue	ł		
(line 5 plus line 6 minus line 13a	05 400 00		
minus line 13b plus line 13c)	95,160.00	8,094.00	3,366,577.00

2016-17 Unaudited Actuals
STATE GRANT AWARDS,
EVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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	SCHOOL BREAKFAST	AFTER SCHOOL	
STATE PROGRAM NAME	STARTUP	EDUCATION AND SAFETY (ASES)	TOTAL
RESOURCE CODE	5380	6010	TOTAL
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	- 0000	0390	· · · · · · · · · · · · · · · · · · ·
AWARD	***************************************		
Prior Year Carryover	12,855.00	0.00	12,855.00
a. Current Year Award	0.00	225,000.00	225,000.00
b. Other Adjustments	0.00	220,000.00	0.00
c. Adj Curr Yr Award			0.00
(sum lines 2a & 2b)	0.00	225,000.00	225,000.00
Required Matching Funds/Other			0.00
Total Available Award			0.00
(sum lines 1, 2c, & 3)	12,855.00	225,000.00	237,855.00
REVENUES		220,000.00	231,000.00
5. Unearned Revenue Deferred from			-
Prior Year	12,855,00	202,500,00	215,355,00
Cash Received in Current Year		202,000.00	0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	12,855.00	202,500.00	215,355.00
EXPENDITURES		202,000.00	210,300.00
Donor-Authorized Expenditures	12,855.00	225,000.00	237,855.00
10. Non Donor-Authorized			237,000.00
Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	12,855.00	225,000.00	237,855.00
12. Amounts Included in Line 6 above			201,000.00
for Prior Year Adjustments	İ	ł	0.00
13. Calculation of Unearned Revenue			0.00
or A/P, & A/R amounts			
(line 8 minus line 9 plus line 12)	0.00	(22,500.00)	(22,500.00)
a. Unearned Revenue	0.00	(== 000,007	0.00
b. Accounts Payable			0.00
c. Accounts Receivable		22,500.00	22,500.00
4. Unused Grant Award Calculation			22,000.00
(line 4 minus line 9)	0.00	0.00	0.00
5. If Carryover is allowed,		3.00	0.00
enter line 14 amount here	ļ	ļ	0.00
6. Reconciliation of Revenue			0.00
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	12,855.00	225,000.00	237,855.00

2016-17 Unaudited Actuals FEDERAL AWARDS, EVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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				. <u> </u>
	MEDI-CAL ADMIN		1	NEEDY
FEDERAL PROGRAM NAME	ACTIVITIES	NSLP	BASIC BREAKFAST	BREAKFAST
FEDERAL CATALOG NUMBER	93.778	10.555	10.555	10.553
RESOURCE CODE	6	5310	5310	5310
REVENUE OBJECT	8290	8220	8220	8220
LOCAL DESCRIPTION (if any)		SO 40	SO 39	SO 42
AWARD		····		00 42
Prior Year Restricted				
Ending Balance	208,852.00	0.00	0.00	0.00
a. Current Year Award	81,725.00	2,549,589.00	22,681.00	464,583.00
b. Other Adjustments			22/001.00	707,000.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	81,725.00	2,549,589,00	22,681.00	464,583.00
Required Matching Funds/Other			22,001.00	404,363.00
Total Available Award				
(sum lines 1, 2c, & 3)	290,577.00	2,549,589.00	22,681.00	464,583.00
REVENUES				+0+,000.00
5. Cash Received in Current Year	81,725.00	2,126,450.00	19,319.00	381,752.00
6. Amounts included in Line 5 for				001,102.00
Prior Year Adjustments			ł	
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	423,139.00	3,362.00	82,831.00
b. Noncurrent Accounts Receivable				02,001.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	423,139.00	3,362.00	82,831.00
Contributed Matching Funds				02,001.00
9. Total Available				
(sum lines 5, 7c, & 8) EXPENDITURES	81,725.00	2,549,589.00	22,681.00	464,583.00
10 Dense Authorized E				
10. Donor-Authorized Expenditures	7,355.00	2,549,589.00	22,681.00	464,583.00
11. Non Donor-Authorized		Ì		
Expenditures 12. Total Expenditures				
(line 10 plus line 11)	7.0	<u>.</u>		
RESTRICTED ENDING BALANCE	7,355.00	2,549,589.00	22,681.00	464,583.00
13. Current Year				
(line 4 minus line 10)	202 002 22			
(mic - minus inic 10)	283,222.00	0.00	0.00	0.00

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2016-17 Unaudited Actuals FEDERAL AWARDS, EVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES FEDERAL PROGRAM NAME FEDERAL SNACK MEDI-CAL BILLING TOTAL FEDERAL CATALOG NUMBER 10.553 93.778

I EDELOGE OF THE PROPERTY	10,000	93.778	
RESOURCE CODE	8310	5640	
REVENUE OBJECT	8220	8290	
LOCAL DESCRIPTION (if any)	SO 37		
AWARD			
Prior Year Restricted			· · · · · · · · · · · · · · · · · · ·
Ending Balance	0.00	250,273.00	459,125.00
a. Current Year Award	24,407.00	243,415.00	3,386,400.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			0.00
(sum lines 2a & 2b)	24,407.00	243,415.00	3,386,400.00
Required Matching Funds/Other		2.10,110.00	0.00
Total Available Award			0.00
(sum lines 1, 2c, & 3)	24,407.00	493,688.00	3,845,525.00
REVENUES			0,040,020.00
5. Cash Received in Current Year	20,232.00	243,415.00	2,872,893.00
Amounts Included in Line 5 for			2,072,000.00
Prior Year Adjustments			0.00
7. a. Accounts Receivable			0.00
(line 2c minus lines 5 & 6)	4,175.00	0.00	513,507.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			0.00
(line 7a minus line 7b)	4,175.00	0.00	513,507.00
Contributed Matching Funds			0.00
9. Total Available			0.00
(sum lines 5, 7c, & 8)	24,407.00	243,415.00	3,386,400.00
EXPENDITURES			3,000,100.00
10. Donor-Authorized Expenditures	24,407.00	273,969.00	3,342,584.00
11. Non Donor-Authorized			
Expenditures	<u></u>		0.00
12. Total Expenditures			
(line 10 plus line 11)	24,407.00	273,969.00	3,342,584.00
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	0.00	219,719.00	502,941.00

2016-17 Unaudited Actuals

STATE AWARDS, EVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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CA CLEAN **ENERGY JOBS EDUCATOR** STATE PROGRAM NAME **PUPIL TESTING CAFETERIA** ACT - PROP 39 **EFFECTIVENESS** RESOURCE CODE 15 5310 6230 6264 REVENUE OBJECT 8590 8520 8590 8590 LOCAL DESCRIPTION (if any) SO 40 AWARD 1. Prior Year Restricted **Ending Balance** 19,539.00 0.00 486,759.00 511,238.00 2. a. Current Year Award 32,741.00 219,716.00 539,287.00 b. Other Adjustments

c. Adj Curr Yr Award	1			
(sum lines 2a & 2b)	32,741.00	219,716.00	539,287.00	0.00
Required Matching Funds/Other			000,207.00	0.00
Total Available Award			· · - ·	
(sum lines 1, 2c, & 3)	52,280.00	219,716.00	1,026,046,00	511,238.00
REVENUES			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	011,200.00
Cash Received in Current Year	0.00	185,808.00	243,591.00	0.00
6. Amounts Included in Line 5 for				0.00
Prior Year Adjustments				
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	32,741.00	33,908.00	295,696.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	32,741.00	33,908.00	295,696.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)	32,741.00	219,716.00	539,287.00	0.00
EXPENDITURES				0.00
10. Donor-Authorized Expenditures	1,527.00	219,716.00	526,926.00	249,718.00
11. Non Donor-Authorized				210,110.00
Expenditures				
12. Total Expenditures				
(line 10 plus line 11)	1,527.00	219,716.00	526,926,00	249,718.00
RESTRICTED ENDING BALANCE				210,710.00
13. Current Year				
(line 4 minus line 10)	50,753.00	0.00	499,120.00	261,520.00

2016-17 Unaudited Actuals
STATE AWARDS,
EVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

31	66910 000	000
	Form	CA

	SPECIAL	SPECIAL EDUCATION	
STATE PROGRAM NAME	EDUCATION	MENTAL HEALTH	TOTAL
RESOURCE CODE	6500	6512	
REVENUE OBJECT	8792	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
Prior Year Restricted			
Ending Balance	0.00	2,394,622.00	3,412,158.00
a. Current Year Award	3,949,170.00	614,616.00	5,355,530.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	3,949,170.00	614,616.00	5,355,530.00
Required Matching Funds/Other	9,924,995.00		9,924,995.00
Total Available Award			
(sum lines 1, 2c, & 3)	13,874,165.00	3,009,238.00	18,692,683.00
REVENUES			
5. Cash Received in Current Year	3,949,170.00	441,984.00	4,820,553.00
6. Amounts Included in Line 5 for			
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	172,632.00	534,977.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	172,632.00	534,977.00
8. Contributed Matching Funds	9,924,995.00		9,924,995.00
9. Total Available	İ		
(sum lines 5, 7c, & 8)	13,874,165.00	614,616.00	15,280,525.00
XPENDITURES			
Donor-Authorized Expenditures	13,874,165.00	539,959.00	15,412,011.00
1. Non Donor-Authorized			
Expenditures	<u></u>		0.00
2. Total Expenditures			
(line 10 plus line 11)	13,874,165.00	<u>5</u> 39,959.00	15,412,011.00
ESTRICTED ENDING BALANCE 3. Current Year			
		i i	
(line 4 minus line 10)	0.00	2,469,279.00	3,280,672.00

Roseville City Elementary Placer County

(line 4 minus line 10)

2016-17 Unaudited Actuals LOCAL AWARDS, EVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENLING BALANCES 31 66910 0000000 Form CAT

LOCAL PROGRAM NAME	GATE	HOME TO SCHOOL	SPECIAL ED HOME TO SCHOOL	DIC
RESOURCE CODE	140	230		PTC
REVENUE OBJECT	8980	8980	240 8980	9476
LOCAL DESCRIPTION (if any)	0000	0900	9900	8699
AWARD				· · · · · · · · · · · · · · · · · · ·
Prior Year Restricted				
Ending Balance	5,290.00	0.00	0.00	44.072.00
2. a. Current Year Award	26,173.00	245,801.00	1,119,315.00	14,973.00 49,816.00
b. Other Adjustments	,	1	1,113,313.00	49,010.00
c. Adj Curr Yr Award				 · -
(sum lines 2a & 2b)	26,173.00	245,801.00	1,119,315.00	40.046.00
3. Required Matching Funds/Other		103,066.00	1,119,515.00	49,816.00
Total Available Award		150,555.55		
(sum lines 1, 2c, & 3)	31,463.00	348,867.00	1,119,315.00	64,789.00
REVENUES			1,110,010.00	04,769.00
Cash Received in Current Year	26,173.00	245,801.00	1,119,315.00	46,552.00
6. Amounts Included in Line 5 for	· · · · · · · · · · · · · · · · · · ·		1,110,010.00	40,002.00
Prior Year Adjustments				
7. a. Accounts Receivable				······································
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	3,264.00
b. Noncurrent Accounts				0,201.00
Receivable			1	
c. Current Accounts Receivable			· ·	
(line 7a minus line 7b)	0.00	0.00	0.00	3,264.00
8. Contributed Matching Funds				0,201.00
9. Total Available		Ī		
(sum lines 5, 7c, & 8)	26,173.00	245,801.00	1,119,315.00	49,816.00
EXPENDITURES				
Donor-Authorized Expenditures	24,327.00	348,867.00	1,119,315.00	50,181.00
1. Non Donor-Authorized				
Expenditures 2. Total Expenditures				
(line 10 plus line 11)	04.007.00	0.40.00		· · · · · · · · · · · · · · · · · · ·
RESTRICTED ENDING BALANCE	24,327.00	348,867.00	1,119,315.00	50,181.00
3. Current Year				
o. Current rear				

7,136.00

0.00

0.00

14,608.00

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2016-17 Unaudited Actuals

LOCAL AWARDS, EVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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LOCAL PROGRAM NAME	ASB	MISCELLANEOUS DONTATIONS	NOBORI-BURKE MEMORIAL	RCSD FOUNDATION AWARD
RESOURCE CODE	9479	9483	9484	9683
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)		- 0000	0099	8699
AWARD	•			
Prior Year Restricted				
Ending Balance	52,439.00	294,671.00	10,518.00	22 426 00
2. a. Current Year Award	164,372.00	878,503.00	5,000.00	32,426.00 34,755.00
b. Other Adjustments		3.3,300/00	5,000.00	34,755.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	164,372.00	878,503.00	5,000.00	24 755 00
3. Required Matching Funds/Other	, , , , , , , , , , , , , , , , , , , ,	010,000.00	5,000.00	34,755.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	216,811.00	1,173,174.00	15,518.00	67 494 00
REVENUES		1,110,17,100	13,310,00	67,181.00
5. Cash Received in Current Year	149,782.00	791,841.00	5,000.00	34,755.00
6. Amounts Included in Line 5 for			3,000.00	34,733.00
Prior Year Adjustments		ĺ	1	
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	14,590.00	86,662.00	0.00	0.00
b. Noncurrent Accounts			0.00	0.00
Receivable			ŀ	
 c. Current Accounts Receivable 				
(line 7a minus line 7b)	14,590.00	86,662.00	0.00	0.00
Contributed Matching Funds				0.00
9. Total Available			- 	
(sum lines 5, 7c, & 8)	164,372.00	878,503.00	5,000.00	34,755.00
EXPENDITURES			0,000.00	04,700.00
10. Donor-Authorized Expenditures	168,436.00	952,299.00	5,319.00	61,790.00
11. Non Donor-Authorized			2,0.0.00	01,700.00
Expenditures				
12. Total Expenditures				
(line 10 plus line 11)	168,436.00	952,299.00	5,319.00	61,790.00
RESTRICTED ENDING BALANCE				51,700.00
13. Current Year				
(line 4 minus line 10)	48,375.00	220,875.00	10,199.00	5,391.00

Roseville City Elementary Placer County

2016-17 Unaudited Actuals

LOCAL AWARDS,
EVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENLING BALANCES

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LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
Prior Year Restricted	
Ending Balance	410,317.00
2. a. Current Year Award	2,523,735.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	2,523,735.00
Required Matching Funds/Other	103,066.00
Total Available Award	
(sum lines 1, 2c, & 3)	3,037,118.00
REVENUES	
5. Cash Received in Current Year	2,419,219.00
6. Amounts Included in Line 5 for	
Prior Year Adjustments	0.00
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	104,516.00
b. Noncurrent Accounts	
Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	104,516.00
Contributed Matching Funds	0.00
9. Total Available	
(sum lines 5, 7c, & 8)	2,523,735.00
EXPENDITURES	
10. Donor-Authorized Expenditures	2,730,534.00
11. Non Donor-Authorized	
Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	2,730,534.00
RESTRICTED ENDING BALANCE	
13. Current Year]
(line 4 minus line 10)	306,584.00

Unaudited Actuals 2016-17 Unaudited Actuals

GENERAL FUND rrent Expense Formula/Minimum Classroom Compensation

PARTI - 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)	EDI
1000 - Certificated								.,(40)	NO.	(5)	No.
Salaries	49,856,674.04	301	0.00	303	49,856,674.04	305	892,736.44		307	48,963,937.60	309
2000 - Classified Salaries	11,755,097.88	311	0.00	313	44 755 007 00				- 1		1 - 3
Olacomod Colando	11,100,001.00		0.00	313	11,755,097.88	315	392,241.54		317	11,362,856.34	319
3000 - Employee Benefits	20,013,470.16	321	328,266.71	323	19,685,203,45	325	355.846.91		207	40.000.055	
4000 - Books, Supplies						***	333,040.31		327	19,329,356,54	329
Equip Replace. (6500)	6,886,550.87	331	1 182 18	333	6,885,368.69	335	900.059.72		337	E 005 200 07	
5000 - Services &							500,500.12		331	5,985,308.97	339
7300 - Indirect Costs	8,100,828.70	341	0.00		8,100,828.70	345	2,593,249.23		347	5,507,579.47	349
			TO	DTAL	96,283,172.76	365	· · · · · · · · · · · · · · · · · · ·		TAL	91,149,038.92	

- 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.

DADT II. MINIMUM CI ADDROOM CONTRACT			EDP
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	43,146,449.49	375
2. Salaries of Instructional Aides Per EC 41011	2100	3,055,159.19	4
3. STRS	3101 & 3102		- 1
4. PERS	3201 & 3202	8,947,372.83	- 1
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	496,125.23	383
6. Health & Welfare Benefits (EC 41372)	3301 & 3302	881,764.81	384
(Include Health, Dental, Vision, Pharmaceutical, and			l 1
Annuity Plans).	2404.2.2402		
7. Unemployment Insurance.	3401 & 3402	3,522,830.35	385
8. Workers' Compensation Insurance.	3501 & 3502	22,334.88	390
9. OPEB, Active Employees (EC 41372).	3601 & 3602	719,066.26	392
10. Other Benefits (EC 22310).	3751 & 3752	0.00	1 1
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	3901 & 3902	204,596.10	393
12. Less: Teacher and Instructional Aide Salaries and		60,995,699.14	395
Benefits deducted in Column 2	}		
Benefits deducted in Column 2	· · · · · · · · · · · · · · · · · · ·	0.00	ĺ
Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
Renefits (other than Lotten) deducted in Column 4b (Quantidae)			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom		60,995,699.14	397
Compensation (EDP 397 divided by EDP 369) Line 15 must			
ential or exceed 60% for demosters 55% for the 15 must	1		
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372. 16. District is exempt from EC 41372 herause it meets the provisions		66,92%	l
16. District is exempt from EC 413/2 because it meets the provisions	F	/	
of EC 41374. (If exempt, enter 'X')		İ	- 1

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 spent by this district (Part II, Line 15)	66.92%
4	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
5	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	91,149,038,92
<u> </u>	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

31 66910 0000000

Form CEA

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance	Amounts Due Within
Governmental Activities:							Circ loar
General Obligation Bonds Payable	34,253,642.00		34,253,642.00	955.972.00	6 497 889 00	28 711 725 00	7 160
Catification of Participation Payable			0.00			0.00	7,100,000.00
Certificates of Participation Payable	8,755,000.00		8,755,000.00		975.000.00	7 780 000 00	1 010 000 00
Leases Payable	300,081.00		300,081.00	206,322.00	192,159.00	314 244 00	216 349 00
Other General Long-Term Dakt	2 200 200 200		0.00			0.00	
Net Pension Liability	2,000,290.00		2,386,295,00	453,945.00	553,635.00	2,286,605.00	530,588.00
Net OPEB Obligation	5,673,464.00		5 673 464 00	1 2/2 924 00	300	0.00	
Compensated Absences Payable	179,480.00		179,480.00	20.060.00	020,000.00	199 540 00	336,520.00
Governmental activities long-term liabilities	51.547,962.00	0.00	51 547 962 00	2 980 130 00	00 003 572 8	45 000 540 00	00,010,00
Business-Type Activities:	_					10,000,010.00	9,402,397.00
			-			.	
State School Building Loops Barrett			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	
Compensated Absences Pavable			0.00			0.00	
Compensation assurated a graphs			0.00			0.00	
ness-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals Fiscal Year 2016-17 School District Appropriations Limit Calculations

		2016-17		T-	2017-18 Calculations		
	Extracted	Calculations	Entered Datal	-	Calculations	···	
	Data	Adjustments*	Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
A. PRIOR YEAR DATA		2015-16 Actual		-	2016-17 Actual	rotais	
(2015-16 Actual Appropriations Limit and Gann ADA					Zolo-II Actual		
are from district's prior year Gann data reported to the CDE)							
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT							
(Prefoad/Line D11, PY column)	55,169,129,62		EE 400 400 00		and the second		
PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,778.17		55,169,129.62 9,778.17			60,666,254.52	
AD JUST MENTS TO DOLOG VE AD LUMB				- Same Bridge & Market Co. S. Co.		10,204.22	
ADJUSTMENTS TO PRIOR YEAR LIMIT 3. District Lapses, Reorganizations and Other Transfers	Ad	ljustments to 2015	-16	Jan. 19. 19. 19. 19. 19. 19. 19. 19. 19. 19	Adjustments to 2016	i-17	
Temporary Voter Approved Increases			 				
5. Less: Lapses of Voter Approved Increases							
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT				1 1 2 2 2 2		0 8	
(Lines A3 plus A4 minus A5)			0.00				
		## #	0.00			0.00	
7. ADJUSTMENTS TO PRIOR YEAR ADA	A COLUMN TO SERVICE STATE						
(Only for district lapses, reorganizations and							
other transfers, and only if adjustments to the					August 1 marks		
appropriations limit are entered in Line A3 above)				124 (\$1.78 (\$1.7	familia e e e		
CURRENT YEAR GANN ADA		2016-17 P2 Report			2047 48 DO E-45	-	
(2016-17 data should tie to Principal Apportionment			T		2017-18 P2 Estimat	e	
Software Attendance reports and include ADA for charter schools reporting with the district)							
Total K-12 ADA (Form A, Line A6)	10,204.22		10,204.22	10,304,22		10,304.22	
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00	<u> </u>	0.00	
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)	3.63.65	GARAGE MALA	10,204.22	#1,847 \$ 71 × 847	18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10,304.22	
LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2016-17 Actual			2047 40 00044	-	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)					2017-18 Budget	T	
Homeowners' Exemption (Object 8021)	255,446.51		255,446.51	246,667.00		246,667.00	
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00	
Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00	
Secured Roll Taxes (Object 8041) Unsecured Roll Taxes (Object 8042)	30,374,643.49		30,374,643.49	30,253,627.00		30,253,627.00	
6. Prior Years' Taxes (Object 8043)	769,995.48 8,444.16		769,995.48	773,135.00		773,135.00	
7. Supplemental Taxes (Object 8044)	958,905.55		8,444.16	9,082.00		9,082.00	
Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,661,031.92		958,905.55 3,661,031.92	858,805.00 3,486,561.00		858,805.00	
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	3,466,561.00		3,486,561.00	
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00	-	0.00	
11 Comm Pedavalanment Funda (akingta 2017 e 2027)	205 404.04					0.00	
11. Comm. Redevelopment Funds (objects 8047 & 8625)12. Parcel Taxes (Object 8621)	895,404.34		895,404.34	676,192.00		676,192.00	
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00	·	0.00	0.00		0.00	
14. Penalties and Int. from Delinquent Non-LCFF	0.00		0.00	0.00		0.00	
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00			
15. Transfers to Charter Schools	-717 May 25 C		0.00	0.00		0.00	
in Lieu of Property Taxes (Object 8096)	27700000000000000000000000000000000000		14年2月1日 南北	cate organia			
16. TOTAL TAXES AND SUBVENTIONS				<u> </u>	rem valitir (Torgia Application)	100 (1) HERRESTAL TRACES	
(Lines C1 through C15)	36,923,871.45	0.00	36,923,871.45	36,304,069.00	0.00	36,304,069.00	
OTHER LOCAL REVENUES (Funds 01, 09, and 62)				İ		1	
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)

0.00

36,923,871.45

36,304,069.00

36,923,871.45

36,304,069.00

Unaudited Actuals Fiscal Year 2016-17 School District Appropriations Limit Calculations

31 66910 0000000 Form GANN

Placer County	School District A	ppropriations Limit (Calculations			Form
		2016-17 Calculations		<u> </u>	2017-18	
	Extracted		Entered Data/	Extracted	Calculations	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
EXCLUDED APPROPRIATIONS						
 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 			867,005.74			015 005 00
OTHER EXCLUSIONS						915,805.00
20. Americans with Disabilities Act				particle contract		
21. Unreimbursed Court Mandated Desegregation Costs				***		
22. Other Unfunded Court-ordered or Federal Mandates	400000000000000000000000000000000000000					
23. TOTAL EXCLUSIONS (Lines C19 through C22)			867,005.74			915,805,00
STATE AID DESCRIVED (Formula A4 00 or 1 40)						913,605,00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	42,422,978.19		42,422,978.19	45,724,348.00		45,724,348.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) 26. TOTAL STATE AID RECEIVED	(2,622.68)		(2,622.68)	0.00		0.00
(Lines C24 plus C25)	42,420,355.51	0.00	42,420,355.51	45,724,348.00	0.00	45 704 849 55
			12,120,000.51	40,124,040.00	0.00	45,724,348.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	100,663,760.93		100,663,760.93	99,788,101.00		99,788,101.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	256,249,45		256 240 45	240 222 22		
(-1.22 - 1, -1, -1, -1, -1, -1, -1, -1, -1, -1	200,243,43		256,249.45	210,000.00		210,000.00
PPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT		2016-17 Actual			2017-18 Budget	
Revised Prior Year Program Limit (Lines A1 plus A6)		All the state of	55,169,129.62	44.5	X-24 Y-1	60,666,254,52
2. Inflation Adjustment			1.0537	- 20 Marie 1		1.0369
Program Population Adjustment (Lines B3 divided No. (A2 alice A22) (Paradata for alice A22)				100		
by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT			1.0436			1.0098
(Lines D1 times D2 times D3)			60 660 054 50			
•			60,666,254.52			63,521,306.74
APPROPRIATIONS SUBJECT TO THE LIMIT				100		i
5. Local Revenues Excluding Interest (Line C18)	10000000		36,923,871.45	10000		36,304,069.00
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)			1 224 505 40			
b. Maximum State Aid in Local Limit			1,224,506.40			1,236,506.40
(Lesser of Line C26 or Lines D4 minus D5 plus C23;			1	7.		
but not less than zero)	Acceptable to the second		24,609,388.81	10100	ALC: YES	28,133,042.74
c. Preliminary State Aid in Local Limit						
(Greater of Lines D6a or D6b)	100		24,609,388.81			28,133,042.74
Local Revenues in Proceeds of Taxes a. Interest Counting in Local Limit (Line C28 divided by	1					
[Lines C27 minus C28] times [Lines D5 plus D6c])	10 100 100 100 100 100 100 100 100 100			7,000		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	3.5	*********** 	157,038.69			135,891.26
8. State Aid in Proceeds of Taxes (Greater of Line D6a,			37,080,910.14			36,439,960.26
or Lines D4 minus D7b plus C23; but not greater						
than Line C26 or less than zero)			24,452,350.12			27,997,151.48
9. Total Appropriations Subject to the Limit						20.50
a. Local Revenues (Line D7b) b. State Subventions (Line D8)	nakovasa 1940		37,080,910.14	一个1970年3月1日	and the standard standards.	
 b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) 	15:00 to 15:00 to	98-27-55-L	24,452,350.12	(2) 经报酬	are value of	-10 gar (6 ill s
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT	AND AND A COURT	36000	867,005.74	*(his pines libbe	\$P\$12年30年2月12日	海林夏州(李)
(Lines D9a plus D9b minus D9a)		小学校 的现在分词			FOR THE WILLIAM	3.5000000000000000000000000000000000000

(Lines D9a plus D9b minus D9c)

60,666,254.52

Unaudited Actuals Fiscal Year 2016-17 chool District Appropriations Limit Calculations

31 66910 0000000 Form GANN

Trace County	School District	Appropriations Limit C	Calculations /	·)		For
		2016-17 Calculations			2017-18	
	Extracted		Entered Data/	Extracted	Calculations	Entered Data
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
10. Adjustments to the Limit Per				411		
Government Code Section 7902.1						49 (1)
(Line D9d minus D4; if negative, then zero)			0.00			4.5
If not zero report amount to:						
Michael Cohen, Director			Marie San Company			
State Department of Finance						
Attention: School Gann Limits State Capitol, Room 1145		Property and the		i sana a j		
Sacramento, CA 95814		talenda eta eta eta eta eta eta eta eta eta et				
Summary						
11. Adjusted Appropriations Limit		2016-17 Actual			2017-18 Budget	
(Lines D4 plus D10)			60,666,254.52			
12. Appropriations Subject to the Limit	4		00,000,204.02			63,521,306.7
(Line D9d)			60,666,254.52			
 Please provide below an explanation for each entry in the adju 	ustments column.					200000
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nnis Snelling	<u></u> ((916) 771-1600 Ext. 50	0111			
nn Contact Person	-	Contact Phone Number				ľ

Unaudited Actuals 2016-17 Unaudited Actuals Indirect Cost Rate Worksheet

31 66910 0000000 Form ICR

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. 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) 2,387,249.86 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.

В. 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)

78,909,725.51

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)

3.03%

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. **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.

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.

	U.	U
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Indirect Costs	— Pa	rt III	- Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7200 choices 1000-5999, minus Line 189) Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, cisetal 000-5999), minus Line 1810) External Financial Adult I- Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) Self Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 except 5100, times Part I, Line C)			•	
(Functions 7200-7800), Oelpicis 1000-5999, minus Line B9) 2.186,842.80 Contrataced Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) S. Laterrais Financial Audit - Single Audit (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 3.0,200.00 S. Bat Relations and Nagopitations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 except 5100, innes Part I, Line C) P. Blant Mainteannes and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100) F. Beatilises Reins and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100) Adjustment for Employment Separation Costs P. Plant Normal Separation Costs (Part II, Line A) D. Less. Alboromal or Mass Separation Costs (Part II, Line A) D. Less. Alboromal or Mass Separation Costs (Part II, Line A) D. Carry-Forward Adjustment (Part IV, Line F) D. Total Adjusted Indirect Costs (Line A) plus Line A9) B. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) A notiality Services (Functions 2000-2999, objects 1000-5999 except 5100) A notiality Services (Functions 2000-2999, objects 1000-5999 except 5100) F. Road and Superintendent (Functions 7100-7190, objects 1000-5999, plus plus 1000-5999, objects 1000-5999, more plus plus plus plus plus plus plus plus	Α.			
Centralized pata Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999 minus Line B10)		••	(Functions 7200-7600, objects 1000-5999, minus Line R9)	
(Function 7700, objects 1000-5999, minus Line B10) 2,186,581,77		2.	Centralized Data Processing, less portion charged to restricted resources or appoints apple	2,418,642.80
3. External Financial Audit : Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 except 5100, times Part I, Line C) 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) 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) 7. Adjustment for Employment Separation Costs 8. Plus. Normal Separation Costs (Part II, Line A) 9. Less: Abnormal or Mass Separation Costs (Part II, Line A) 10. Less: Abnormal or Mass Separation Costs (Part II, Line A) 10. Less: Abnormal or Mass Separation Costs (Part II, Line B) 10. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Part Services (Functions 2000-2999 except 5100) 10. Total Adjusted Particles (Particles 2000-2999 except 5100) 10. Total Adjusted Particles (Particles 2000-2999 except 5100) 10. Particles (Particles 2000-2999, Objects 1000-5999 except 5100) 10. Particles (Particles 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services (Functions 2000-2999) 10. Community Services			(Function 7700, objects 1000-5999, minus Line B10)	0.400.504.77
Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) Staff Relations and Negotiations (Function relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)		3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999	2,188,581.77
Salar Nestablins (Pulcion 120, 120, resources 2000-1999) 0.00			goals 0000 and 9000, objects 5000-5999)	
goals 0000 and 9000, objects 1000-5999 0,000 S. Plant Maintenance and Operations (protrion relating to general administrative offices only) (Function 8 100-8400, objects 1000-5999 except 5100, times Part I, Line C) 282,478.59 Facilities Renns and Leases (portion relating to general administrative offices only) (Function 8 100-8400, objects 1000-5999 except 5100, times Part I, Line C) 0,00 7. Adjustment for Employment Separation Costs 0,00 8. Total Indirect Costs (Line AP 11 Incupal AP 11, Line AP) 0,00 9. Less: Abnormal or Mass Separation Costs (Part II, Line AP) 4,899,003.16 9. Carry-Forward Adjustment (Part IV, Line F) 4,899,003.16 9. Carry-Forward Adjustment (Part IV, Line F) 913,555.50 10. Total Adjusted Indirect Costs (Line AB plus Line AB) 913,555.50 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 7,782,640,19 12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 7,782,640,19 13. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 7,782,640,19 14. Ancillany Services (Functions 2000-2999, objects 1000-5999 except 5100) 123,352,97 15. Community Services (Functions 5000-5999 to) 5,603,844.19 16. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A) 0,000 17. Board and Superintendent (Functions 7100-7140, objects 1000-5999 except 5100) 123,852,97 18. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, injunis Part III, Line A) 0,000 19. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999 Function 7700, resources 2000-9999, objects 1000-5999 Function 7700, resources 2000-9999, objects 1000-5999 (polects 1000-5999) 19. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 7200, objects 1000-5999 except 5100, minus Part III, Line A) 0		4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999	30,200.00
Fraint Maritmannes and Operations (portion relating to general administrative offices only)			goals 0000 and 9000, objects 1000-5999)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (protrior relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line B) D. Less: Abnormal or Mass Separation Costs (Part III, Line B) Carry-Forward Adjustment (Part IV, Line F) 1. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) D. Carry-Forward Adjustment (Part IV, Line F) 1. Total Adjusted Indirect Costs (Line A8 plus Line A9) Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) G. Rent Adjusted Indirect Costs (Line A8 plus Line A9) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 7. 782,640-19 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 5. Community Services (Functions 2000-3999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7200-7600, resources 2000-9999, objects 1000-5999, renctions 7200-7600, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 2000-9999, objects 1000-5999, Function 7200, resources 2000-9999, objects 1000-5999, Function 7200, resources 2000-9999, objects 1000-5999, Function 7200, resources 2000-9999, objects 1000-5999, Function 7200, resources 2000-9999, objects 1000-5999, Function 7200, resources 2000-9999, objects 1000-5999, Function 7200, resources 2000-9999, objects 1000-5999, Function 7200, resources 2000-9999, objects 1000-5999, Function 7200, objects 1000-5999, except 5100) 10. Centralized Data Processing (porti		5.	Plant Maintenance and Operations (portion relating to general administrative affices and)	0.00
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) 7. Adjustment for Employment Separation Costs (Part II, Line A) 8. Less: Abnormal or Mass Separation Costs (Part II, Line B) 9. 0,00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 9. 133,555,50 10. Total Adjusted indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 13. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100) 14. Ancillary Services (Functions 2000-399), objects 1000-5999 except 5100) 15. Pupil Services (Functions 3000-399), objects 1000-5999 except 5100) 16. Enterprise (Function 6000, objects 1000-5999 except 5100) 17. Pupil Services (Functions 5000-599), objects 1000-5999 except 5100) 18. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-3999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, befores 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, objects 1000-5999; Functions 7700, resources 0000-1999, objects 1000-5999; Functions 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7700, resources 0000-1999, objects 1000-5999; Function 7700, resources 0000-1999, objects 1000-5999; Function 5700-5999; Punction 7700, resources 0000-1999, objects 1000-5999; Function 5700-5999; Punction 5700-5999; Punction 5700, objects 1000-5999 except 5100) 10. Centralized Data Processing (portion charged to restricted resource		•	(Functions 8100-8400, objects 1000-5999 except 5100, times Part Line C)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Spaparation Costs (Part II, Line A)		6.	Facilities Rents and Leases (portion relating to general administrative offices only)	262,478.59
a. Plus. Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) conversion of the Costs (Lines A1 through A7a, minus Line A7b) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line F) conversion of Carry-Forward Adjustment (Part IV, Line A9) conversion of Carry-Forward Adjustment (Part IV, Line A9) conversion of Carry-Forward Adjustment Costs (Part II, Line A) conversion of Carry-Forward Carry-Forward Adjustment Costs Carry-Forward Adjustment Costs (Part II, Line A9) conversion of Carry-Forward Carry-Forward Adjustment Costs Carry-Forward Adjustment Costs (Part II, Line A9) co			(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part Line C)	0.00
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) c. 10 Total Indirect Costs (Lines A1 through A7a, minus Line A7b) c. 2 Carry-Forward Adjustment (Part IV, Line F) c. 10 Total Adjusted indirect Costs (Lines A8 plus Line A9) c. 2 Carry-Forward Adjustment (Part IV, Line F) c. 10 Total Adjusted indirect Costs (Lines A8 plus Line A9) c. 10 Total Adjusted indirect Costs (Lines A8 plus Line A9) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) c. 10 Instruction (Function 1000-0999, objects 1000-5999 except 5100) c. 10 Instruction (Function 1000-0999, objects 1000-5999, except 5100) c. 10 Instruction (Function 1000-0999, objects 1000-5999, except 5100) c. 10 Instruction (Function 1000-0999, objects 1000-5999, except 5100) c. 10 Instruction (Function 1000-1900, objects 1000-5999, Function 1000-1900, objects 1000-1909		7.	Adjustment for Employment Separation Costs	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 7. Total Indirect Costs (Lines At Through A7a, minus Line A7b) 8. Total Indirect Costs (Line A6 plus Line A9) 8. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 7. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 7. Pupil Services (Functions 4000-4999, objects 1000-5999 except 5100) 8. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 9. Pupil Services (Functions 4000-4999, objects 1000-5999 except 5100) 10. Enterprise (Function 6000, objects 1000-5999 except 5100) 11. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A4) 12. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 13. Other General Administration (portion charged to restricted resources or specific goals only) 14. General Administration (portion charged to restricted resources or specific goals only) 15. Centralized Data Processing (portion charged to restricted resources or specific goals only) 16. Centralized Data Processing (portion charged to restricted resources or specific goals only) 17. Functions 7700, resources 2000-9999, objects 1000-5999; Functions 7700-7999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except portion relating to general administrative offices) 18. Facilities Rents and Leases (all except portion relating to general administrative offices) 19. Function 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 19. Facilities Rents and Leases (all except portion relating to general administrative offices) 19. Function 8100-8400, objects 1000-5999, 8100-8400, and 8700, objects 1000-5999 e			a. Plus: Normal Separation Costs (Part II, Line A)	0.00
8. Iotal Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction, Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 13. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 14. Ancillary Services (Functions 3000-3999, objects 1000-5999 except 5100) 15. 608,584,19 16. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 16. Enterprise (Function 6000, objects 1000-5999 except 5100) 17. Board and Superintendent (Functions 7100-7180, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, objects 1000-5999, principal part III, Line A3) 17. Objects 5000-5999, minus Part III, Line A3) 18. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 19. Other General Administration (portion charged to restricted resources or specific goals only) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 11. Functions 7200-7800, resources 2000-9999, objects 1000-5999; Functions 7200-7800, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, princeral administrative offices) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) 13. Adjustment for Employment Separation Costs (Part II, Line A5) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 e			b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	
S. Carry-Forward Adjustment (Part IV, Line F) 913,555.50		-	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	
Base Costs				
Base Costs		10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	·
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Functions 5000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7700, resources 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Punction 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Punction 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Punction 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, all goals except 0000 and 9000, objects	В.	Ba	se Costs	
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Functions 5000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7700, resources 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Punction 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Punction 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Punction 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, all goals except 0000 and 9000, objects		1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	67 900 020 56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999, objects 1000-5999, minus Part III, Line A4) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leasse (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 2. Adjustment for Employment Separation Costs (Part II, Line A) 3. Adjustment for Employment Separation Costs (Part II, Line A) 4. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 5. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 6. Cafeteria (Funds 13 and 6		2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	
4. Anchilary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line Ad) 7. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) 13,880.00 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; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs 14. Less: Normal Separation Costs (Part II, Line A) 15. Plus: Abnormal or Mass Separation Costs (Part II, Line A) 16. Child Development (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 19. Fellminary Proposed Indirect Cost Rate (For final approved fixed-with-ca		3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	
5. Community Services (Functions 5000-5999) except 5100) 6. Enterprise (Function 6000, objects 1000-5999) except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; all goals except 0000 and 9000, objects 1000-5999, all goals except 0000-1999, all goals except 0000-1999, all goals except 0000 and 9000, objects 1000-1999, all goals except 0000-1999, all goals 0			Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	
5. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines 813b through B17, minus Line B13a) 5.12% 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)			Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	
minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 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) 13. Adjustment for Employment Separation Costs (Part II, Line A) 14. Adult Education (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 19. 5265,249,42 10. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 10. Cafeteria (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 10. Cafeteria (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 10. Total Base			Enterprise (Function 6000, objects 1000-5999 except 5100)	
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs (Part III, Line A6) 14. Adjustment for Employment Separation Costs (Part II, Line B) 15. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 16. Cafeteria (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Cafeteria (Fund 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 19. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 19. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 19. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, obje		7.	minus Part III. Line A4)	
objects 5000-5999, minus Part III, Line A3) 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) 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, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Event 1000, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.285,249,42 C. Straight Indirect Cost Parcentage Before Carry-Forward Adjustment (For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12%		ρ	•	526,914.15
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) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 profit on relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.285,249,42 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		Ο.	objects 5000-5999 minus Part III. Line A3)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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) 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) 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) 13. Adjustment for Employment Separation Costs (Part II, Line A6) 14. Adjustment for Employment Separation Costs (Part II, Line B) 15. Child Development (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.285,249,42 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		a	·	0.00
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 13,880.00 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) 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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.285,249.42 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12% D. Prelliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		٥.	(Functions 7200-7600, resources 2000-9999, objects 1000-5000; Eunetions 7200-7600	
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) 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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.12% 19. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)			resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Pulictions 7200-7600,	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 17. 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) 18. Prelliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	13,880.00
except 0000 and 9000, objects 1000-5999) 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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 19. 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) 19. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)			(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 19. 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) 19. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)			except 0000 and 9000, objects 1000-5999)	4 300 35
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.285,249.42 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) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	4,580.55
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)			(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8 400 181 09
13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 95,635,230.92 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) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	5,100,101.00
Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 19. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)			(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.285,249.42 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		13.	Adjustment for Employment Separation Costs	
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)				0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		14	Adult Education (Fund 11, functions 1000 6000, 64000, 6400, 6400, 6400, 6400, 6400, 6400, 64000, 64000, 64000, 64000, 64000, 64000, 64000, 64000, 64000, 64000, 64000, 64000, 640000	
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		15	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 95,635,230.92 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		16.	Cafeteria (Funds 13 and 61 functions 1000-6999 8100-8400, and 8700, objects 1000-5999 except 5100)	
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 95,635,230.92 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)			Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)		18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17 minus Line R13a)	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 5.12% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	C		,	95,035,230,92
(Line A8 divided by Line B18) 5.12% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	♥.	(For	Information only a not for use when eleminates over a factor of the state of the st	
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)		(Line	e A8 divided by Line R18)	
(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)	_			5.12%
(Line A10 divided by Line P19)	D.			
(Citie A to divided by Liffe B18)		(FOR	Timal approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)	
		(LINE	A TO GIVIGEU DY LINE B 18)	6.08%

Unaudited Actuals 2016-17 Unaudited Actuals Indirect Cost Rate Worksheet

31 66910 0000000 Form ICR

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)	4,899,903.16			
B.	Carry-fo	rward adjustment from prior year(s)				
	1. Carr	y-forward adjustment from the second prior year	39,895.56			
	2. Carr	y-forward adjustment amount deferred from prior year(s), if any	0.00			
C.	Carry-fo	ward adjustment for under- or over-recovery in the current year				
	1. Unde	er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (4.21%) times Part III, Line B18); zero if negative	913,555.50			
	(app	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (4.21%) times Part III, Line B18) or (the highest rate used to ver costs from any program (4.21%) times Part III, Line B18); zero if positive	0.00			
D.	Prelimina	ary carry-forward adjustment (Line C1 or C2)	913,555.50			
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:	not applicable			
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:				
		is deferred to one of more future years:	not applicable			
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable			
	LEA reque	est for Option 1, Option 2, or Option 3				
			1			
F.	Carry-forv Option 2 c	vard adjustment used in Part III, Line A9 (Line D minus amount deferred if r Option 3 is selected)	913 555 50			

Roseville City Elementary Placer County

Unaudited Actuals 2016-17 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

31 66910 0000000 Form ICR

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Approved indirect cost rate: 4.21% Highest rate used in any program: 4.21%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	825,646.83	34,760.00	4.21%
01	3327	112,317.46	3,859.54	3.44%
01	4035	159,809.89	6,727.00	4.21%
01	4201	13,427.33	268.00	2.00%
01	4203	93,294.34	1,866.00	2.00%
01	5640	262,900.80	11,068.00	4.21%
01	6010	4,798.00	202.00	4.21%
01	6512	492,628.40	20,739.00	4.21%
13	5310	5,264,299.87	209,333.00	3.98%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure		
A. AMOUNT AVAILABLE FOR THIS FISCA		(Nessearce 1100)	ioi Expeliaitate	(Resource 6300)*	Totals
Adjusted Beginning Fund Balance	9791-9795	1 600 101 00			
State Lottery Revenue	8560	1,609,101.36		483,556.86	2,092,658.2
Other Local Revenue	8600-8799	1,484,733.16	Control of Control of Control	487,890.28	1,972,623.4
4. Transfers from Funds of	0000-0199	0.00		0.00	0.0
Lapsed/Reorganized Districts	8965				
5. Contributions from Unrestricted	9900	0.00		0.00	0.0
Resources (Total must be zero)	8980	(4.000.000.00			
6. Total Available	0900	(1,800,000.00)	1,800,000.00		0.0
(Sum Lines A1 through A5)		4 000 004			
(Odifi Eirioo XI tillougil A5)		1,293,834.52	1,800,000.00	971,447.14	4,065,281.6
EXPENDITURES AND OTHER FINANCI	NG HSES				- · · · · · · · · · · · · · · · · · · ·
Certificated Salaries	1000-1999	624 226 75	4 000 000 00		
Classified Salaries	2000-2999	631,336.75 109,080.13	1,800,000.00		2,431,336.
Employee Benefits	3000-3999	179,427.16			109,080.
Books and Supplies	4000-4999	9,908.92			179,427.1
5. a. Services and Other Operating	4000-4333	9,900.92		827,387.40	837,296.3
Expenditures (Resource 1100)	5000 5000	104 700 05			
•	5000-5999	161,726.08			161,726.0
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except				
Experiditures (Resource 6300)	5100, 5710, 5800	2 0 0 0 X 0 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1		100000000000000000000000000000000000000	ger en en en en en
 c. Duplicating Costs for 		200000000000000000000000000000000000000		and the second	
Instructional Materials		Section Company for	12.34.00.00.00.00.00	all the second	
(Resource 6300)	5100, 5710, 5800	TO A CONTRACT			
6. Capital Outlay	6000-6999	0.00		F	0.0
7. Tuition	7100-7199	0.00		F	0.0
8. Interagency Transfers Out			2		
a. To Other Districts, County	7211,7212,7221,				
Offices, and Charter Schools	7222.7281.7282	0.00			
 b. To JPAs and All Others 	7213,7223,			-	<u> </u>
	7283,7299	0.00			0.0
Transfers of Indirect Costs	7300-7399	Third State and the		40.00	0.0
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00		ati da bayan birin da 📙	0.0
12. Total Expenditures and Other Financing	Uses				0.00
(Sum Lines B1 through B11)		1,091,479.04	1,800,000.00	827,387.40	3,718,866.4
ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	202,355.48	0.00	144.059.74	346,415.2

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.

Roseville City Elementary Placer County

Unaudited Actuals 2016-17 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

31 66910 0000000 Form NCMOE

	Fu	ınds 01, 09, an	2016-17	
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (a	Il resources) All	All	1000-7999	100,161,842.58
B. Less all federal expenditures not allowed for f (Resources 3000-5999, except 3385)	MOE All	All	1000-7999	4,408,171.28
C. Less state and local expenditures not allowed (All resources, except federal as identified in I Community Services	for MOE: .ine B)	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	726,658.93
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	988,182.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
Tuition (Revenue, in lieu of expenditures, costs of services for which tuition is received.)	to approximate /ed)			
	All	All	8710	0.00
Supplemental expenditures made as a res Presidentially declared disaster	Ivialiually 6	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.		
Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,714,840.93
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food ser (Funda 12 and C1) (formation of the content of the con	vices		1000-7143, 7300-7439 minus	1,714,040.93
(Funds 13 and 61) (If negative, then zero)	Manuelle	All All 8000-8699 Manually entered. Must not include		0.00
Expenditures to cover deficits for student l	oody activities expendi	tures in lines A		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 a	ind D2)			94,038,830.37

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Unaudited Actuals 2016-17 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

31 66910 0000000 Form NCMOE

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Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		10.010.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,219.91 9,201.53
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.)		
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	82,332,107.40 r	8,405.76 0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	82,332,107.40	8,405.76
B. Required effort (Line A.2 times 90%)	74,098,896.66	7,565.18
C. Current year expenditures (Line I.E and Line II.B)	94,038,830.37	9,201.53
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 I	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

Unaudited Actuals 2016-17 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

31 66910 0000000 Form NCMOE

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Description of Adjustments	Total Expenditures	Expenditures Per ADA
tal adjustments to base expenditures	0.00	0.0

Unaudited Actuals 2016-17 General Fund and Charter Schools Funds Program Cost Report

31 66910 0000000 Form PCR

			Other		1		Ormer Costs	्र00	8100	7150	7110	Other Goals	6000	5000-5999	4850	4760	4630	4620	4610	4110	3800	3700	3550	3400)00	3200	3100	1110	Goals 0001	Instructional	Goal		
Total General Fund and Charter Schools Funds Expenditures	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)	CAC, line C5] times CAC, line E)	Adult Education Child Development	Pacilities Acquisition & Construction	Enterprise	Food Services		Child Care and Development Services	Community Services	Nonagency - Other	Nonagency - Educational	and the state of t	Regional Occupational Ctr/Prg (ROC/P)	Special Education	Migrant Education	Bilingual	Adult Career Technical Education	Adult Correctional Education	Adult Independent Study Centers	Regular Education, Adult	Career Technical Education	Specialized Secondary Programs	Community Day Schools	Opportunity Schools	Independent Study Centers	Continuation Schools	Alternative Schools	Regular Education, K-12	Pre-Kindergarten		Program/Activity		
82,091,305.84								0.00	0.00	0.00	0.00		0.00	18,327,901.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,763,403.98	0.00		Column 1	Direct Charged	
9,546,857.57		0.00						0.00	0.00	0.00	0.00		0.00	1,457,557,64	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,089,299.93	0.00		Column 2	Allocated	Direct Costs
91,638,163.41		0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.785.459.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,852,703.91	0.00		Column 3		
4,973,276.07	(209,333.00)	282,608.51					0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.057.951.83	00.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	3.842.048.73	0	COLUMN 4	(col. 3 x Sch. CAC line E)	Costs	Central Admin
3,550,403.11			2,822,562.00	726,658.93	0.00	1,182.18						<u> </u>	T																	Column	(Schedule OC)	Other Costs	
100,161,842.59	(209,333.00)	282.608.51	2,822,562.00	726,658.93	0.00	1.182.18	0.00	0.00	0.00	0.00	0 00	0.00	0.00	20 843 411 33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75 604 757 60	8	Column 6	(col. 3 + 4 + 5)	Program	Total Costs by

Unaudited Actuals 2016-17 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

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Total Direct Charged Costs	8500		8100	7150	7110	Other Goals	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	5000-5999	4850	İ			4620	4610	4110	3800	5/00	7700	3550	3400	3300	Ţ.) 18	3	0111	0001	Instructional Goals	Goal	
harged Costs	Services	lopment	8	Nonagency - Other	Nonagency - Educational		ROCP	Special Education	Migrant Education	Bilingual	Education	Adult Career Technical	Adult Correctional Education	Centers Centers	Regular Education, Adult	Career Technical Education	Programs	Specialized Secondary	Community Day Schools	Opportunity Schools	Independent Study Centers	Continuation Schools	Atternative Schools	À.	Regular Education, K-12	Pre-Kindergarten		Type of Program	
68,216,188.56	0.00			0.00	0.00		0.00	13,327,946,44	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		54,888,242 12	0.00		(Functions 1000- 1999)	Instruction
1,254,338.82	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0,00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		1,254,338.82	0.00		(Functions 2100- 2200)	Instructional Supervision and Administration
628,962 92	0.00	0 00	3	0.00	0.00		0,00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		628,962.92	0.00		(Functions 2420- 2495)	Library, Media, Technology and Other Instructional Resources
5,889,195.53	0.00	0.00	3	0,00	0.00		0.00	0.00	0.00	0,00	0.00	2.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,003,173,33	5 889 195 53	0.00		(Function 2700)	School Administration
4,800,694.01	0.00	0.00		0 00	0.00		0.00	3,826,482.23	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00	2/4,211.76	074 711 70	0.00		(Functions 3110- 3160 and 3900)	Pupil Support Services
1,178,573.03	0.00	0.00		999_	0.00		0.00	1,173,473.19	0.00	0.00	0.00	0,00	0.00	0.8	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0,00	5,099.84	5 000 84	0.00	(* prioriori 2000)	(Finetian 1600)	Pupil Transportation
123,352.97				•	0.00		0.00	0.00	0.00	0.00	0.00	0.00	200	0 00	0.00	0.00	0.00	0.00		0,00	0.00	0.00	0.00	123,352.97		200	4595)	(Functions 4000-	Ancillary Services
0.00	0.00	0.00	0.00	3	0.00			25								e i											2999)	(Functions 5000-	Community Services
0.00	0.00	0.00	0.00	3	0.00														100 100 100 100 100 100 100 100 100 100								7999, except 7210)*	(Functions 7000-	General Administration
0.00	0.00	0,00	0,00		0.00		0.00	0.00	0.00	0.00	0,00	0.00			0.00	0.00	0 00	0.00				00.0	0.00	0.00	0.00			(Functions 8100-	Plant Maintenance and Operations
0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0,00	0.00	2.00		0.00	0 00	0.00	0,00		(Function 8700)		Facilities Rents and Leases
82 091 305 84	0.00	0.00	0.00		0.00		0,00	18,327,901.86	0.00	0.00	0.00	0.00	0.00		0.00	0,00	0.00	0.00	0.00	0.00	0.00			63,763,403.98	0.00		Total		

Unaudited Actuals 2016-17 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

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0 546 857 57	578,919.28	8,662,659.68	305,278.61	port Costs	Total Allocated Support Costs
0.00		0.00		Cateteria (Funds 13 and 61)	-
0.00	0.00	0.00	0.00	Child Development (Fund 12)	•
0.00		0.00		Adult Education (Fund 11)	I
0.00	0.00	0.00	0.00		Other Funds
0.00	0.00	0.00	0.00	Child Care and Development Svcs	8500
0.00	00.00	0.00	0.00	Community Services	8100
0.00	0.00	0.00	0.00	Nonagency - Other	7150
0 00	0.00	0.00	0.00	Nonagency - Educational	7110
0.00	0.00	0.00	0.00	NOC/X	0000
1,457,557.64	332,696.54	895,941.75	228,919.35	Special Education (allocated to 5001)	6000 666C-000C
0.00	0.00	0.00	0.00	Migrant Education	4850
0.00	0.00	0.00	0.00	Bilingual	4760
0.00	0.00	0.00	0.00	Adult Career Technical Education	4630
0.00	0.00	0.00	0.00	Adult Correctional Education	4620
0.00	0.00	0.00	0.00	Adult Independent Study Centers	4610
0.00	0.00	0.00	0.00	Regular Education, Adult	4110
0.00	0.00	0.00	0.00	Career Technical Education	3800
0.00	0.00	0.00	0.00	Specialized Secondary Programs	3700
0.00	0.00	0.00	0.00	Community Day Schools	3550
0.00	0.00	00.0	0.00	Opportunity Schools	3400
0.00	0.00	00.0	0.00	Independent Study Centers	3300
0.00	00.00	0.00	0.00	Continuation Schools	3200
0,000,277.7	0.00		0.00	Alternative Schools	3100
8 080 700 03	246 222 74	7,766,717.93	76,359.26	Regular Education, K-12	1110
0.00	0.00	0.00	0.00	Pre-Kindergarten	0001
TOTAL	y abring trumphornon			•	Instructional Goals
	Punils Transported	Classroom Units	Full-Time Equivalents	Type of Program	Goal
	n factors input on Form PCRAF)	sts (Based on factors in	Allocated Support Costs (Based o		

Unaudited Actuals 2016-17 Program Cost Report Schedule of Central Administration Costs (CAC)

31 66910 0000000 Form PCR

5.35%	(A2/D)	
	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A.5.12)	Ę.
96,923,412.83	Total Direct Charged and Allocated Costs (B3 + C5)	Ð
5,285,249.42	Total Direct Charged Costs in Other Funds	5
0.00	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	4
5,285,249.42	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3
0.00	Child Development (Fund 12, Objects 1000-5999, except 5100)	2
0.00	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	- C
91,638,163.41	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	ω
9,546,857.57	Total Allocated Costs (from Form PCR, Column 2, Total)	2
82,091,305.84	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	В .
5,182,609.07	Total Central Administration Costs in General Fund and Charter Schools Funds	S
2,192,972.12	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4
2.432.522.80	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	ω
30 200 00	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	2
526 914 15	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	<u> </u>
	Central Administration Costs in General Fund and Charter Schools Funds	A.

Total Other Costs	Other Outgo (Objects 1000-7999)	Facilities Acquisition & Construction (Objects 1000-6500)	Enterprise (Objects 1000-5999, 6400, and 6500)	Food Services (Objects 1000-5999, 6400, and 6500)	Type of Activity
1,182.18				1,182.18	Food Services (Function 3700)
0.00			0.00		Enterprise (Function 6000)
726,658.93		726,658.93			Facilities Acquisition & Construction (Function 8500)
2,822,562.00	2,822,562.00		e de de la composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della c		Other Outgo (Functions 9000-9999)
3,550,403.11	2,822,562.00	726,658.93	0.00	1 1823 18	Total

1,272.00	0.00	473.77	31.20	24.50	0.10	7.00	C. LOWI AUGERIAN FACTORS	C. TOTAL ALIC
2000年の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の					は記される。			7
								:
(1) () () () () () () () () ()			The second secon					
							Adult Education (Fund 11)	Oriet Funds
The state of the s								8500
							i	8100
							50 Nonagency - Other	7150
							10 Nonagency - Educational	7110
							ls Description	Otta Goals
,51.00							i	6000
731.00		49.00	24.20				5999 Special Education (allocated to 5001)	5000-5999
							50 Migrant Education	4850
							60 Bilingual	4760
								4630
							i	4620
								4610
							10 Regular Education, Adult	4110
								3800
							00 Specialized Secondary Programs	3700
							50 Community Day Schools	3550
							00 Opportunity Schools	3400
							100 Independent Study Centers	3300
							200 Continuation Schools	3200
00.140		2					100 Alternative Schools	3100
24100		424 77	7.00	24.50	0.10	7.00	110 Regular Education, K-12	0111
-							001 Pre-Kindergarten	1001
							Instructional Goals Description	Instruction
							there are undistributed expenditures in line A.)	#
PT Factor(s)	CU Factor(s)	CU Factor(s)	FTE Factor(s)	FTE Factor(s)	FIE Factor(s)	FTE Factor(s)	Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if	B. Enter A
\$78.010.29	0 00	8,662,659,68	295,135.69	0.00	5,319.01	4,823.91	A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	A. Amoun Goals 0
Pupil Transportation (Function 3600)	Facilities Rents and Leases (Function 8700)	Plant Maintenance and Operations (Functions 8100-8400)	Pupil Support Services (Functions 3100-3199 & 3900)	School Administration (Function 2700)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	Instructional Supervision and Administration (Functions 2100-2200)		•
Pupils Transported	n Units	Classroom Units	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
								_

Unaudited Actuals
2016-17
General Fund
Special Education Revenue Allocations
Setup

31 66910 0000000 Form SEAS

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

			FOR ALL FUN					Form
Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Co Transfers In 7350	sts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds	Due To Other Funds
01 GENERAL FUND Expenditure Detail	444.00					7600-7629	9310	9610
Other Sources/Uses Detail	144.00	0.00	0.00	(209,333.00)	571,570.15			
Fund Reconciliation OP CHARTER SCHOOLS SPECIAL REVENUE FUND	[37 1,370,13	0.00	240,529.24	114.00
Expenditure Detail	0.00	0.00	0.00		}		2.10,020.21	114.00
Other Sources/Uses Detail	100			0.00	0.00	0.00		
Fund Reconciliation 10 SPECIAL EDUCATION PASS-THROUGH FUND			de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la		400	3.00	0.00	0.00
Expenditure Detail			10 (0.5)					
Other Sources/Uses Detail			The state of the s	100000000000000000000000000000000000000		Programme and the		
Fund Reconciliation 11 ADULT EDUCATION FUND						21	0.00	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND		İ		ĺ			0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	J			
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND				1		ļ.	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	(144.00)	209,333.00	0.00				
Fund Reconciliation			1 to 7 to 100 to		0.00	0.00		
14 DEFERRED MAINTENANCE FUND				10 mm		-	114.00	240,232.06
Expenditure Detail Other Sources/Uses Detail	0.00	0.00				i		
Fund Reconciliation				Barrier and	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						}-	0.00	0.00
Other Sources/Uses Detail	77 (AR) 10 N (A) 1 M (A) 1					Į.		
Fund Reconciliation				4.0	0.00	0.00	0.00	
18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	2.00	1966	4 - 1 - 1		1	0.00	0.00
Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation					0.00	0,00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00				1	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation			4.4		9/8/4/4 ACST - 1000	0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail							0.00	0.00
Other Sources/Uses Detail	2.12.5.12.130.41.51.530.1.12.61.51.12.12.12.12.12.12.12.12.12.12.12.12.12	TANKEL OF TRACTOR	article second	*=7.5	0.00	200		
Fund Reconciliation 21 8UILDING FUND					0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00	No. of the second				0.00	0.00
Other Sources/Uses Detail	0,00		200 B		0.00	0.00	ļ	
Fund Reconciliation 25 CAPITAL FACILITIES FUND					0.00	0.00	0.00	0.00
Expenditure Detail	0.00	0.00			i			
Other Sources/Uses Detail Fund Reconciliation					0.00	4,025,853.02		
7010 RECONCINATION 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND		į				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2.38	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation			i per per disensa		0.00	0.00	j	
35 COUNTY SCHOOL FACILITIES FUND			1471.75				0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation	•				3,454,282.87	0.00	-	
IO SPECIAL RESERVE FUND FOR CAPITAL OUTLIAY PROJECTS							0.00	199.56
Expenditure Detail	0.00	0.00						Ī
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	-	ļ
9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	ļ	1	A Section 1			\neg	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	2 3 3 4 6 36					- 1
Fund Reconciliation	and the				0.00	0.00	-	İ
1 BOND INTEREST AND REDEMPTION FUND	Committee of the second	47,750.55	4.00	Constitution of		 -	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	40346466				l	J	1	Į.
Fund Reconciliation			0	\$566.56.85 5 H	0.00	0.00	j	i
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail			100	external tables		ļ	0.00	0.00
Other Sources/Uses Detail	3 3 3 3 3 3 3 3 3 3 3	100		150 Care 100				Ī
Fund Reconciliation	was willia	distribution of	1865	66.64 C. H	0.00	0.00		
3 TAX OVERRIDE FUND Expenditure Detail						<u></u> -	0.00	0.00
Other Sources/Uses Detail	N 1 18 18 18 18		38 N 97 L 79	10 17 17 HOLE				
Fund Reconciliation	345				0.00	0.00		
6 DEST SERVICE FUND Expenditure Detail						F	0.00	0.00
Other Sources/Uses Detail	194 EVEN 1991	33-785-13-20-V-31-32-U-1	<u> </u>	90550000000000000000000000000000000000	200			1
Fund Reconciliation	İ	ŀ		i i	0.00	0.00	0.00	200
7 FOUNDATION PERMANENT FUND Expenditure Detail						<u> </u>	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00]	ĺ	ļ
Fund Reconciliation		Ì		<u> </u>	<u> </u>	0.00	0.00	
1 CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00			ŀ		<u> </u>	0.00	0.00
	0.00	0.00	0.00 j	0.00			1	1
Other Sources/Uses Detail Fund Reconciliation	1	Ŀ			0.00	0.00	1	1

District - 012/08/27 (010-014

			FOR ALL FUNL					
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail								0010
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND			1 2 1 46				0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		0.00	The North	A CONTRACT	200			
Fund Reconciliation	1				0.00	0.00		
66 WAREHOUSE REVOLVING FUND			77-177-187-287			L	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				Carlo Control	0.00	0.00	ì	
Fund Reconciliation	1		CONTRACTOR OF		0.00	0.00	0.00	
67 SELF-INSURANCE FUND			100				0.00	0.00
Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail	建筑工程的条件	们。"在MATES			0.00	0.00	i	
Fund Reconciliation 71 RETIRES 8ENEFIT FUND	Contract Contract	建筑的成立 位				28/33/20 A 18/25	0.00	0.00
Expenditure Detail	al Carata de la Salet	to the same of					- 0.00	0.00
Other Sources/Uses Detail		THE RESERVE AND A SECOND PORTION OF THE PERS	2012		ŀ			
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND			100				0.00	0.00
Expenditure Detail	0.00	0.00	A Commence of the		i i	and the second		
Other Sources/Uses Detail		0.00						
Fund Reconciliation			100	20.00	0.00			
76 WARRANT/PASS-THROUGH FUND			100	10.00			0.00	100.00
Expenditure Detail	4 G M G G A			and the second of	Melodes to a	15 15 16 15 10 15		
Other Sources/Uses Detail	1000					9. 1. S. W. T. W.		
Fund Reconciliation							İ	
95 STUDENT BODY FUND				建设建筑建筑			0.00	0.00
Expenditure Detail	39.84李章章制作			ter of the second	新科学 主义的英文			
Other Sources/Uses Detail	CONTRACTOR OF	100 (40) 150	Andreas are	Service 132 St			1	
Fund Reconciliation			70.05.36.0					•
TOTALS	144.00	(144.00)	900 000 00	STATE OF STATE OF			0.00	0.00
<u> </u>	144.00	(144.00)}	209,333.00	(209.333.00)	4,025,853.02	4,025,853.02	240,645,62	240,645.62

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31-66910-0000000

Unaudited Actuals 2016-17 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)

 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.

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.

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

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

CHK-FUND**FUNCTION-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.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB RESOURCE OBJECT VALUE

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.

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, and 6500-6540, 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, and 3332.

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

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

PASS-THRU-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 Resource 3327), 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.

PASSET

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

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

PASSED

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

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

PASSED

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

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

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

PASSED

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

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

EXPORT CHECKS

PASSED

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

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.

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 2017-18 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-FUND*RESOURCE - (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.

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

CHK-FUND*FUNCTION-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.

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

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

Limit Transfers-Prior Years).

PASSED

CHK-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.

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, and 6500-6540, 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, and 3332.

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

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

PASSED

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

PASSED

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

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

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

PASSED

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

PASSED

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

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 Resource 3327), 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 011) 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

SACS2017ALL Financial Reporting Software - 2017.2.0 31-66910-0000000-Roseville City Elementary-Unaudite ...tuals 2017-18 Budget 9/8/2017 10:14:28 AM

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

Checks Completed.

				(
					Copolei		?		
	Special Education.	Regionalized	Regionalized	Special	Education,	Spec. Education,	Ages 5-22		
	Unspecified	Services	Specialist	Education, infants	Students	Ages 5-22 Severely Disabled	Nonseverely		
Object Code Description	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	7
UNDUPLICATED PUPIL COUNT									1 200
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)			(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		The state of the state of	Section 19 Section 19		は 神経の 変を	1,300
1000-1999 Certificated Salaries	1,639,605,76	9	2	3			•		
2000-2999 Classified Salaries	403.048.47	000	0.8	0.00		518,639,56	4,931,968.47		8,715,550.82
3000-3999 Employee Benefits	658 402 44	000	0.00	0.00		555,374,95	2,106,227.36		3,503,883.24
4000-4999 Books and Supplies	52 967 36	0.00	200	0.00	92	320,333.49	2,195,718.55		3,803,343.94
	774 1 40 60	0.00	0.00	0.00	8,582.89	0.00	83,373.48		144,923,73
	771,148.53	0.00	0.00	0.00	1,075.00	887,021.53	500,954.07		2 160 200 13
	0.00	0.00	0.00	0.00	0.00	0.00	0.00		000
7430-7439 Debt Service	22 277 25	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	3 550 050 66	0.00	0.00	0.00		0.00	0.00		33,777.15
	0,000,900,00	0.00	0.00	0.00	2,703,116.89	2,281,369,53	9,818,241.93	0.00	18,361,679.01
7 Transfers of Indirect Costs	19,181.68	0.00	0.00	0.00	0.00	3,705.51	1.711.35		24 508 57
PCDA Program Cost Boood Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		000
	1 476 730 31	200	200						1,457,557.63
TOTAL COSTS	1410,100.01	0.00	0.00	0.00	0.00	3,705.51	1,711,35	0.00	1 482 156 17
FEDERAL EXPENDITURES (Funds of 109 and 52: resources 2000 5005 5005	5,035,689.97	0.00	0.00	0.00	2,703,116.89	2,285,075.04	9,819,953.28	0.00	19.843.835.18
1000-1999 Certificated Salaries	a, except 3365) 131,628,37	0.00	5	9	234 540 27	25 25			
-	12,025.29	0.00	0.00	0.00	3.074.08	255 180 25	1 706 781 14		1 077 060 76
	37,016.13	0.00	0.00	0.00	79,903.91	77,536,55	471.520.95		665 977 54
	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	(71,798.44)	0.00	0.00	0.00	0.00	49,115.09	22,683.35		000
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439 Dept Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Circu Costs	108,871,35	0.00	0.00	0.00	417,496.26	404,411.07	2,228,563.10	0.00	3,159,341.78
	0.00	0.00	0.00	0.00	0.00	2,640.20	1,219.34		3 859 54
7300 Fransiers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL BEFORE OF FOT SOS	0.00	0.00	0.00	0.00	0.00	2,640.20	1,219,34	0.00	3,859,54
TO THE DEFORE CBUEC (8980)	108,871.35	0.00	0.00	0.00	417,496.26	407,051.27	2,229,782.44	0.00	3.163.201.32
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									775,719.09
/.							人名英格兰 医多种性	大方は古代 はないとないがないちょう	2,387,482.23

* Attach an add		9 3				7310		7400-7409		ä					1000-1999	LOCAL EXPE		8980		1	·ψ)30	7310	-		7430-7430	7430	6000-6000	5000-5000	4000-4999	3000-3000	666C 000C	SIAIE AND	Object Code
Attach an additional sheet with explanations of any amounts	Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	Resources (from Federal Expenditures section) Contributions from Unrestricted Revenues to State		TOTAL BEFORE OR JECT 8980	Total Indirect Costs - Interrund	Transfers of Indirect Costs	Total Direct Costs	Cebi Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	Certificated Salaries	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	Resources (from Federal Expenditures section) TOTAL COSTS	Contributions from Unrestricted Revenues to Federal	TOTAL BEFORE OBJECT 8980	Total Indirect Costs and PCR Allocations	Program Cost Report Allocations	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Coal Direct Costs	Total Disease Control	Oett Section	Capital Cultay	Capital Outles Operating Expenditures	Septimes and Other Constitute Francisco	Books and Cimplion	Classifica Salaties	Certificated Salaries	(STATE AND LUCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	Description
			2,121,110	0.00	0.00	0.00	2,121,711.63		0.00	0.00	710,341.07	33,625.53	292,827.05	298,642.91	752,497.92	8000-9899)			4,926,818,62	1,476,739,31	1,457,557.63	0.00	19,181.68	3,450,079,31	33,777.15	0.00	0.00	842,947.97	52,967.36	621,386.31	391,023.13	1,507,977.39	0000-2999, 3385, & 60	Special Education, Unspecified (Goal 5001)
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00				000	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		000-9999)	Regionalized Services (Goal 5050)
			0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Regionalized Program Specialist E
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	9.00	0.00	10 1 10 1 10 10 10 10 10 10 10 10 10 10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Special Education, infants (Goal 5710)
STATE OF THE PROPERTY OF THE P		后人	326 782.29	0.00	0.00	0.00	326,782.29	0.00	0.00	0.00	0.00	2,825.12	59,191.89	6 197.85	258,567.43			00.020,027,7	2 295 520 52	000		0.00	0 00	2,285,620.63	0.00	0.00	0.00	1,075.00	8,582.89	548,985.55	436,158,43	1,290,818,76		Special Education, Preschool Students (Goal 5730)
			20,106.94	0.00	0.00	0.00	20,106.94	0.00	0.00	0.00	0.00	0.00	4,475.60	7,939.15	7,692.19	Control of the second s		7,678,023.77	1,065,31	1050	0.00	000	1 065 31	1,876,958.46	0.00	0.00	0.00	837,906,44	0.00	242,796,94	300.194.70	496.060.38		Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)
			(551,510.28)	0.00	0.00	0.00	(551,510.28)	0.00	0.00	0.00	(739,565.00)	4,597.82	37,295.89	29.025.65	117,135.36	Control of the Contro		7,590,770.84	492.01		0.00	-0.26#	100	7,589,678.83	000	0.00	000	478 270 72	83.373.48	1 724 197 60	399 446 22	4 904 390 81	Codi of to	Spec. Education, Ages 5-22 Nonseverely Disabled
100年間を表現した。			0.00	0.00			0.00									を 一方の 一方の 一方の 一方の 一方の 一方の 一方の 一方の 一方の 一方の		0.00	0.00					0.00									Sillamine	
10,896,899.62	8,204,089,95	775,719.09	1,917,090.58	0.00	0.00	0.00	1,917,090.58	33,777,15	0.00	0.00	(29 223 93)	41 048 47	393 790 43	341 805 56	1.135 892 90	17,456,352.95	775,719,09	16,680,633.86	1,478,296.63	1,457,557.63	0.00	20,739.00		15 202 337 23	22 777 15	0.00	2, 100, 200, 13	2 160 200 12	144 972 72	3 437 366 40	1 526 822 4		lotal	

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

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. 2015-16 Actual Comparison 2015-16 Expenditures by LEA (LE-PY)

31 66910 0000000 Report SEMA

201	5-16 Expenditures	A. State and Local	B. Local Only
'	 Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section 	16,230,439.46	
2.	Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	10,230,438.40	10,098,114.54
3.	Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
	Enter any other adjustments, not included in Line 1 (explain below)		
	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	16,230,439.46	10,098,114.54
C. Un	nduplicated Pupil Count	19,200,100.10	10,000,117.07
	Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	1,278.00	
2.	Enter any adjustments not included in Line C1 (explain below)	1,210.00	
3.	2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	1,278.00	

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

31 66910 0000000 Report SEMA

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 Expenditures by LEA (LE-CY) and the 2015-16 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2016-17 expenditures to the most recent fiscal year the LEA met MCE using that method, which is the comparison year. To ensure the LEA is comparing 2016-17 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

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

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

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

31 66910 0000000 Report SEMA

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].

Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		State and Local	Local Only
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00_(a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)		
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)			Í
Note: If your LEA exercises the authority under 34 CFR the activities (which are authorized under the ESEA) pa	300.205(a) to reduce the MO id with the freed up funds:	E requirement, the LEA m	nust list

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

31 66910 0000000 Report SEMA

SELPA:

Placer County (PL)

SECTION 3	Column A	Column B	Column C
A COMPUED OTHER AND LOCAL DIVINION	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year FY 2015-16	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. 			
a. Total special education expenditures	19,843,835.18		
b. Less: Expenditures paid from federal sources	2,387,482.23		
 c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation 	17,456,352.95	16,230,439.46 0.00	
Less: Exempt reduction(s) for SECTION1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	17,456,352.95	0.00 0.00 16,230,439,46	1,225,913.49

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

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
2. Under "Comparison Year," enter the most recent year		45.41.510.41.51.51	Dillerence
which MOE compliance was met using the actual vs.	3.00 (Carlot Service)		CONTROL AND AND A
actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	19,843,835.18		
b. Less: Expenditures paid from federal sources	2,387,482.23		
c. Expenditures paid from state and local sources	17,456,352,95	16,230,439.46	
Add/Less: Adjustments required for MOE calculation		0.00	and the first section of
Comparison year's expenditures, adjusted for MOE			
calculation		16,230,439.46	eren og entrede state.
Less: Exempt reduction(s) from SECTION 1	Carter Cartin de Societa	0.00	
Less: 50% reduction from SECTION 2	7 15-42-4 (5) (4) (4)	0.00	
Net expenditures paid from state and local sources	17,456,352.95	16,230,439.46	1,225,913.49
d. Special education unduplicated pupil count	1,366	1,278	
e. Per capita state and local expenditures (A2c/A2d)	12,779.17	12,699.87	79.30

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

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

31 66910 0000000 Report SEMA

SELPA:

Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year	
 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. 		FY 2015-16	Difference
 Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation 	10,896,899.62	10,098,114.54	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	10,896,899.62	0.00 0.00 0.00 10,098,114.54	798,785.08

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

	Actual	Comparison Year	
 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. 	FY 2016-17	FY 2015-16	Difference
 Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE 	10,896,899.62	10,098,114.54 0.00 10,098,114.54	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	10,896,899.62	0.00 0.00 10,098,114.54	798,785.08
b. Special education unduplicated pupil count	1,366	1,278	
c. Per capita local expenditures (B2a/B2b)	7,977.23	7,901.50	75.73

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

Dennis Snelling Contact Name	(916) 771-1600 Ext. 50111 Telephone Number
Assistant Superintendent, Business Title	dsnelling@rcsdk8.org E-mail Address

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. 2015-16 Actual Comparison 2016-17 Expenditures by SELPA (SE-CY)

31 66910 0000000 Report SEMA

SELPA: Placer County (PL)

TOTAL COSTS	8980 Contributions from Unrestricted Revenues to Federal Resources	TOTAL BEFORE OBJECT 8980		PCRA Program Cost Report Allocations	Total Direct Costs	30	7130 State Special Schools			2000-2999 Classified Salaries	1000-1999 Certificated Salaries	EXPENDITURES - Paid from State and Local Sources	TOTAL COSTS and PCR Allocations	PCRA Program Cost Report Allocations	7310 Transfers of Indirect Costs	Total Direct Costs	, 30-7439 Debt Service	7130 State Special Schools	99		3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	TOTAL EXPENDITURES - All Sources	Object Code Description
0.00		0.00	0.00		0.00							0.00	0.00			0.00									Placer COE
0.00		0.00	0.00		0.00							0.00	0.00			0.00									Ackerman Elementary (PL01)
0.00		0.00	0.00		0.00							0.00	0.00			0.00								1. =42)	Alta-Dutch Flat Elementary
0.00		0.00	0.00		0.00							0.00	0.00			0.00								17 - 100)	Auburn Union Elementary
0.00		0.00	0.00		0.00							0.00	0.00			0.00								(PLU4)	Colfax Elementary
0.00			0.00		0.00							0.00	0.00			0.00								\dagger	Dry Creek Joint Elementary

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. 2015-16 Actual Comparison 2016-17 Expenditures by SELPA (SE-CY)

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0.00	0.00	0.00		0.00	0.00	Eureka Union Elementary (PL06)
0.00	0.00	0.00		0.00	0.00	Foresthill Union Elementary (PL07)
0.00	0.00	0.00		0.00	0.00	Loomis Union Elementary (PL08)
0.00	0.00	0.00		0.00	0.00	Newcastle Elementary (PL09)
0.00	0.00	0.00		0.00	0.00	Placer Hills Union Elementary (PL12)
0.00	0.00	0.00		0.00	0.00	Rocklin Unified (PL13)
775,719.09 17,456,352.95	1,457,557.63 1,478,296.63 16,680,633,86	0.00 0.00 33,777.15 15,202,337.23 20,739.00	8,199,247.34 1.526,822.48 3,137,366.40 144,923.73 2,160,200.13	24,598.54 0.00 1,457,557.63 1,482,156.17 19,843,835.18	8,715,550.82 3,503,883.24 3,803,343.94 144,923.73 2,160,200.13 0.00 0.00 33,777.15 18,361,679.01	Roseville City Elementary (PL14)
0.00	0.00	0.00		0.00	0.00	Placer Union High (PL15)
0.00	0.00 0.00	0.00		0.00	0.00	Roseville Jt. Un. High (PL16)
0.00	0.00	0.00		0.00	0.00	Tahoe-Truckee Jt. Unified (PL17)

Western Placer Unified (PL18)	Partnerships for Student-Centered Learning	Horizons Instructional Systems		•
(Fr.10)	(PLA0Z)	(PLA1)	Adjustments*	Total
				8,715,550.82
				3,503,883.24
				3,803,343.94
				144 923 73
				2,160,200.13
				0.00
				0.00
				33,777.15
0.00	0.00	0.00	0.00	18,361,679.01
				24.598.54
				0.00
				1,457,557.63
0.00	0.00	0.00	0.00	1,482,156.17
0.00	0.00	0.00	0.00	19,843,835.18
				8,199,247.34
				1,526,822.48
				3,137,366.40
				144,923.73
				2,160,200.13
				0.00
				0.00
				33,777.15
0.00	0.00	0.00	0.00	15,202,337.23
Ì				20,739.00
				0.00
				1,457,557.63
0.00	0.00	0.00	0.00	1,478,296.63
0.00	0.00	0.00	0.00	16,680,633.86
0.00	0.00	0.00	0.00	17 456 353 05
0.00	0.00	0.00	0.00	17 456 353 05

UNDUPLICA	!	8980	8980	s* \	7	7350	7310		/430-/439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999
UNDUPLICATED PUPIL COUNT	TOTAL COSTS	Contributions from Unrestricted Revenues to State Resources	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	IOTAL BEFORE OBJECT 8980	TOTAL PERSON OF SECTIONS	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs						Employee Benefits		EXPENDITURES - Paid from Local Sources 1000-1999 Certificated Salaries
	0.00			0.00	0.00			0.00								
0.00	0.00			0.00	0.00		·	0.00								
0.00	000			0.00	0.00			0.00								
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0.00	2			0.00	0.00			0.00								
0.00				0.00	00.00			0.00								

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

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. 2015-16 Actual Comparison 2016-17 Expenditures by SELPA (SE-CY)

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	0.00	3		 _		0.00	0.00				0.00		- -						
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	0.00			 	0.00	0.00	0.00				0.00								
	0.00				0.00	0.00	0.00				0.00								
	0.00				0.00	200	0.00				0.00								
	0.00				0.00		0.00			0.00	00.0								
1,366	10,896,899.62	8,204,089.95	775,719.09		89.060'71.6'1	100000	0.00	0.00	0.00	1,011,000.00	1 917 090 58	33,777.15	0.00	0.00	(29,223.93)	41,048.47	393,790.43	341,805.56	1,135,892.90
	0.00				0.00	0.00	0.00			0.00	000								
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	1,917,090.58	0.00	0.00	0.00	0.00
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1,135,892.90 341,805.56 393,790.43 41,048.47 (29,223.93) 0.00	0.00				
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1,135,892.90 341,805.56 393,790.43 41,048.47	(29,223.93)				
1,135,892.90 341,805.56 393,790.43	41,048.47				
1,135,892.90 341,805.56	393,790.43				
1,135,892.90	341,805.56				
_	1,135,892.90				

Ibin, i	1,110,123.00									TOTAL COSTS	
								(esc.)	e Gu		8980
	15,629,579.00	0.00	8,051,913.00	1,801,329.00	2,299,379.00	0.00	100.0	2.50	3,470,330,00		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3 475 059 00	TOTAL BEFORE OBJECT SORO	
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		č
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		7310
	15,629,579.00	0.00	8.051,913.00	1,801,329.00	2,299,379.00	0.00	0.00	0.00	3,476,836,00	Contract Contract	
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		7
	0,00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		7430.74
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		7120
	1,884,524.00		480,469.00	566,764.00	0.00	0.00	0.00	0.00	837,291.00		0000-00
Program Prog	159.860.00		130,360.00	0.00	500.00	0.00	0.00	0.00	29,000.00		4000-40
Program Program Program Program Program Program Special Prescincol Ages 5-22 Nonseverely Program Specialist Education, Infants Specialist Prescincol Ages 5-22 Nonseverely Specialist Education, Infants Students Severely Disabled Dis	3,399,731.00		1,869,736.00	299,805.00	570,446.00	0.00	0.00	0.00	659,744.00		4000-3
	1.570.586.00		401,316.00	309,652.00	453,032.00	0.00	0.00	0.00	406,586.00		2000
Program Prog	8 614 878 O		5,170,032.00	625,108,00	1,275,401.00	0.00	0.00		1,544,337.00	1999 Certificated Salaries	1000-1
Program Prog	19,138,353.00	0.00	10,584,888.00	2,100,070.00	4,020,004.00	0.00			0-2999, 3385, & 6000	E AND LOCAL BUDGET (Funds 01, 09, & 62; resources 000)	TATE /
Description Description	0.0	0.00	0.00	3 485 575 00	20.00	000	0.00		3,542,006.00	TOTAL COSTS	
Special Education, Regionalized Regionalized Special Special Education, Special Special Education, Ages 5-22 Monseverely	0.0		0.00	0.00	000	0.00	0.00	0.00	0.00	Total Indirect Costs	
Special Special Special Education,	0.0		0.00	000	0.00	0.00	0.00	0.00	0.00		/350
Special Education, Special Sciences S	2		000	000	0.00	0.00	0.00	0.00	0.00		1 , 21.
Special Education, Regionalized Regionalized Special Special Education, Regionalized Services Special Services Special Services Services Special Services Services Special Services Services Special Services Ser	19,138,353,0	0.00	10,584,888.00	2,185,575.00	2,825,884.00	0.00	0.00	0.00	-		Y
Special Special Special Special Education, Education, Education, Education, Education, Education, Education, Education, Education, Education, Education, Education, Education, Education, Ages 5-22 Nonseverely Services Specialist Education, Infants Students Students Severely Disabled Disa	0.0		0.00	0.00	0.00	0.00	0.00	000	3.542.006.00	Total Direct Costs	
Special Education, Description Descripti	0.0		0.00	0.00	0.00	0.00	0.00	0.00	000		7430-7
Special Education, Regionalized Program Special	0.0		0.00	0.00	0.00	0.00	0.00	28	000		713
Special Education, Regionalized Program Education, Ages 5-22 Nonseverely Description Coal 5001) Goal 5001) Goal 5000) Goal 5050) Goal 5050) Goal 5050) Goal 5710) Goal 5750) Goal 5750) Goal 5750) Goal 5750) Goal 5750) Goal 5750) Goal 5750) Goal 5750) Coal 5750) Coal 5750	1,997,145.0		480,469.00	679,385.00	0.00	0.00	0.00	0.00	00.0		6000-6
Special Regionalized Regionalized Education, Special Education, Ages 5-22 Nonseverely	159 860 0		130,360.00	0.00	500.00	0.00	0.00	0.00	00.000,62		5000-5
Special Special Education, Ages 5-22 Cassified Salaries Classified Salaries Cassified	4 155 735 0		2,444,546,00	361,363,00	677,655.00	0.00	0.00	0.00	20,000,00		4000-4
Special Specia	3 738 818 0		2,359,481.00	519,719.00	453,032.00	0.00	0.00	0.00	670,000,00		3000-3
Special Special Regionalized Regionalized Education, Ages 5-22 Education, Regionalized Program Special Education, Ages 5-22 Description (Goal 5001) (Goal 5050) (Goal 5710) (Goal 5730) (Goal 5750) (Goal 5770) Adjustments* UNDUPLICATED PUPIL COUNT Certificated Sciences Special Education, Infants Sudents Sudents Severely Disabled Disabled (Goal 5770) (Goal 5770) (Goal 5770) (Goal 5770) Adjustments* Total Certificated Sciences	9.086 795 N		5,170,032.00	625,108.00	1,694,697.00	0.00	0.00	0.00	1,396,936,00		2000-2
Special Special Special Special Special Special Special Special Special Special Education, Ages 5-22 Special S		2000年の英語等の文字を表						.	1 500	0-1999 Certificated Salaries 0-1999 Certificated Salaries	1000-1
Special Special Regionalized Regionalized Special Education, Spec. Education, Ages 5-22 Nonseverely Disabled Description (Goal 5001) (Goal 5060) (Goal 5750) (Goal 5770) (Goal 5770) Ages 5-70 Ages 5-70 Ages 5-70 Ages 5-70 Ages 5-70 Ages 5-70 Ages 5-70 Ages 5-70 Adjustments*	1,36									UNDOPLICATED PUPIL COUNT	OTA.
Special Special Regionalized Regionalized Special Education, Spec. Education, Program Special Preschool Ages 5-22 Description (Goel 5004)	Total	Adjustments*	(Goal 5770)	(Goal 5750)	(Goal 5730)	(Goal 5/10)	(Goal Soon)	(Goal Society	(000.000)		10
Regionalized Special Education, Spec. Education,			Nonseverely Disabled	Ages 5-22 Severely Disabled	Preschool Students	Special Education, infants		Services	Unspecified		Object
			Spec. Education, Ages 5-22	Spec. Education,	Special Education,	?	Regionalized	Genicosilizad	Special		

11,650,790.00	場があるというないので		(1) 高を乗るできる。						300000000000000000000000000000000000000	
8,444,334.00									TOTAL COSTO	
<u>-</u>			建 物						goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)	
1,110,123.00								i i		8980
			E Transfer of the Control of the Con						Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)	8980
2,096,333.00	0.00	(565,143.00)	20,783.00	363,254.00	8	0.00		F. F. F. F. T. T. G. G. G.		}
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2277 770	TOTAL BEFORE OBJECT 8980	(
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	Transfers of Indirect Costs - Interfund	7310 7350
2,096,333.00	0.00	(565,743.00)	20,783.00	00,204,00	0.00					
0.00		0.00	20.00	00.00 ESE	0.00	0.00	0.00	2,277,439.00	Total Direct Costs	•
0.00		0.00	2.50	0.00	0.00	0.00	0.00	0.00		/430-/439
0.00		0.00	0.00	000	0.00	0.00	0.00	0.00		7420 742
15,549.00		0.00		0.00	0.00	0.00	0.00	0.00		22.20
29,500.00		730 475 00)		0.00	0.00	0.00	0.00	755,024.00		6000 6000
456,849.00		07,073.00	0.00	500.00	0.00	0.00	0.00	29,000.00		5000 5000
362,356.00		29,953.00	4 689 00	70.188.00	0.00		0.00	344,599.00		3000-3999
1,232,079.00		307,006,00	0,009.00	6324.00	0.00	0.00	0.00	318,024.00		6662-000Z
		107	B 030 00	286 242 00	0.00	0.00	0.00	830,792.00	999 Certificated Salaries	1000-1999
Total	Adjustments*	(07/C (BOD)	(Goal of out	1000000000				10-9999)	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	LOCAL B
	•	Disabled	God 5750	(Goal 5730)	(Goal 5710)	(Goal 5060)	(Goal 5050)	(Goal 5001)	Code Description	Object Code
		Ages 5-22 Nonseverely	Spec. Education, Ages 5-22	Preschool	Special	Program Specialist	Regionalized Services	Education, Unspecified		
		Spec. Education,		Special				Specia		
					_	_	_	_		-

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

Special Special Education, Service S	Regionalized Program s Specialist (Goal 5060) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Special Education, infants (Goal 5710) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Education, Preschool Students (Goal 5730) 1,625,337,03 439,232,51 8,889,46 8,882,89 1,075,00 0,000	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) 518,639,56 555,374,95 320,333,49 0,000 897,021,53	Ages 5-22 Nonseverely Disabled (Goal 5770) 4.931,968.47 2.106.227.36 2.195.718.55 83.373.48 500,954.07	Adjustments*	Total 1,366 8,715,550,82 3,503,883,24 3,803,343,94 1,44,923,73 2,160,200,13 2,160,200,13 0,00
Description Goal 5001 Goal 5001 Goal 5002 Go	(Goal 506		00 8 6 1 3	Severely Disabled (Goal 5750)	Disabled (Goal 5770) 4.931,968.47 2.106,227.36 2.195,718.55 83.373.48 500,954.07	Adjustments*	1,366 8,715,550,82 3,503,683,243 3,803,243,94 144,923,73 2,160,200,13 2,160,200,13
UNDUPLICATED PUPIL COUNT	00 00 00 00 00 00 00 00 00 00 00 00 00	(Goal 5/1	(Goal 5730) 1,625,337,03 439,232,51 628,889,46 8,582,89 1,075,00 0,00	(Goal \$750) 518,639.56 555,374.95 320,333.49 320,233.49 320,233.49 0,00	(Goal 5770) 4.931,968.47 2.106.227.36 2.195.718.55 83.373.48 500,954.07	Adjustments*	1,366 8,715,550,82 3,503,683,243,94 3,803,243,94 144,923,73 2,160,200,13 2,160,200,13
1.639,605.76 403,048.42 658,402.44 52,967.36 771,149.53			1,625,337,03 439,232.51 628,889.46 8,582,89 1,075,00 0,00	518,639,56 555,374,95 320,333,49 320,21,53 887,021,53 0,00	4,931,968.47 2,106,227.36 2,195,718.55 83,373.46 500,954.07		1,366 8,715,550 82 3,503,883,24 3,803,343,94 144,923,73 2,160,200,13 0,00
1,639,605,76 403,048,42 658,402,44 52,967,36 771,149,53			1,625,337.03 439,232.51 628,889.46 8,582.89 1,075.00 0.00	518,639,56 555,374,95 320,333,49 0.00 887,021,53 0.00	4,931,968.47 2,106,227.36 2,195,718.55 83,373.48 500,954.07 0.00		8,715,550,82 3,503,883,24 3,803,343,94 144,923,73 2,160,200,13 0,00
Classified Salaries 403,048,42 Employee Benefits 658,402,44 Books and Supplies 52,967,36 Services and Other Operating Expenditures 771,149,53 Capital Outlay 0.00			1,625,337,03 439,232.51 628,889.46 8,582.89 1,075.00 0,00	518,639,56 555,374,95 320,333,49 0.00 887,021,53 0.00	4,931,968,47 2,106,227,36 2,195,718.55 83,373,48 500,954.07 0.00		8,715,550,82 3,503,883,24 3,803,343,94 144,923,73 2,160,200,13 0,00
Employee Benefits 658 402 44 Books and Supplies 52,967.36 Services and Other Operating Expenditures 771,149.53 Capital Outlay 0.00			439,232.51 628,889.46 8,582.89 1,075.00 0.00	555,374.95 320,333.49 0.00 887,021.53 0.00	2,106,227.36 2,195,718.55 83,373.48 500,954.07 0.00		3,503,883,24 3,803,343,94 144,923,73 2,160,200,13 0,00
Books and Supplies 52,967.36 52.907.36 Capital Outlay 0.00			628,889.46 8,582.89 1,075.00 0.00	320,333,49 0.00 887,021.53 0.00	2,195,718.55 83,373.48 500,954.07 0.00		3,803,343,94 144,923,73 2,160,200,13 0,00 0,00
Services and Other Operating Expenditures 771,149,53 Capital Outlay 0.00			8,582.89 1,075.00 0.00	887.021.53 0.00	63,373,48 500,954.07 0.00		144,923,73 2,160,200,13 0,00 0,00
Capital Outlay 0.00			1,075.00	887,021.53	500,954.07		2,160,200.13 0.00 0.00
0.00			0.00	0.00	0.00		0.00
							0.00
C.00	0.00 0.00		0.00	0.00	000		0.00
33,777.15			0.00	000	0.00		
10tal Direct Costs 0.00			2,703,116,89	2 281 369 53	9818 241 93	2	33,777.75
						0.00	10,301,078,01
19 10 100		0.00	0.00	3,705.51	1,711.35		24 508 54
Program Cost Report Allocations (non-odd)	0.00	0.00	0.00	0.00	0.00		0.00
10 404 60	一	は、 でして 東京の かんしょう こうじゅ	があるるのではいいと		がある。	が変えるなどの	1.457 557 63
	0.00	0.00	0.00	3,705.51	171135	000	24 E00 E4
FEDERAL EXPENDITURES (Funds 01 09 and 62 resources 1000 5000 2001 2251 0.00	0.00	0.00	2,703,116.89	2,285,075.04	9,819,953.28	0.00	18.386.277.55
1000-1999 Certificated Salaries 131 628 37 n nn	_			}			
12,025.29	0.00	0.00	3.074.08	25,579.18	1 705 701 11		516,303.48
			79 903 91	77 536 55	171 500 05		7,977,060,76
Books and Supplies 0.00			0.00	0.00	0.00		000,377.04
Services and Other Operating Expenditures (71,798.44)		0.00	0.00	49 115.09	22 683 35		0.00
6000-6999 Capital Outlay 0.00 0.00			0.00	000	0.00		0.00
State Special Schools 0.00			0.00	000	000		0.00
	0.00		0.00	0,00	0.00		0.00
108,871,35 0.00	0.00		417,496.26	404,411.07	2,228,563.10	0.00	3,159,341.78
Transfers of Indirect Costs 0.00 0.00	.00 0.00	0.00	9	2 640 20	1 210 24		9
t Costs - Interfund 0.00		0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	2,640.20	1,219.34	0.00	3 859 54
101AL BEFURE OBJECT 8980 108,871.35 0.00	0.00	0,00	417,496.26	407,051.27	2.229.782.44	0.00	3 163 201 32
Less: Contributions from Unrestricted Revenues to							0,100,201.32
Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)							
TOTAL COSTS					(1) (1) (1) (1) (1)		775,719.09

10,896,899.62		である。 というない 質の 一般のないのかい	The state of the s		NET TO SELECT THE PROPERTY OF SELECTION OF S				Attach an additional sheet with explanations of any amounts	* Attach an ad
8,204,089.95									TOTAL COSTS	!
									Commons from Circulated Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	
775 719 09 .									Resources (from Federal Expenditures section) Contributions from Unrestricted Beverage as State	8980
1,917,090.58	0.00	(02.010.100)	20,100.94						Contributions from Unrestricted Revenues to Federal	٣)
0.00	0.00	יַּת	20 106 04	326 782 29	0.00	0.00	0.00	2,121,711.63	TOTAL BEFORE OBJECT 8980	
0.00	2	0.00	0.00	0.00	0.00	0.00	0,00	0.00	Total Indirect Costs	
0.00		0.00	000	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs - Interfund	/350
3		0 00	0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs	7310
1,917,090.58	0.00	(551,510.28)	20,106.94	326,782.29	0.00	0.00	0.00	2,127,711.63	Costs Client Costs	
33,777,15		0,00	0.00	0.00	0.00	0,00	0.00	33,777.15	Total Direct Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	Debt Service	7430-7439
0.00		0.00	0.00	0.00	0.00	0.00	2 2	000	State Special Schools	7130
(29,223.93)		(739,565.00)	0.00	0.00	2.00	200	0.00	000	Capital Outlay	6000-6999
41,048.47		4,597,82	0.00	2,020.22	3 8	0.00	000	710 341 07	Services and Other Operating Expenditures	5000-5999
393,790,43		80.02776	2000	3 8 3 6 4 3	000	000	000	33.625.53	Books and Supplies	4000-4999
202 700 42		17 205 80	4 475 AN	59 191 89	0.00	0.00	0.00	292,827.05	Employee Benefits	3000-3999
241 005 50		29.025.65	7 939 15	6.197.85	0.00	0.00	0.00	298,642.91	Classified Salaries	2000-2999
1 135 902 00		117 135 36	7.692.19	258,567.43	0.00	0.00	0,00	752,497.92	Certificated Salaries	1000-1999
15,998,795.32	· · · · · · · · · · · · · · · · · · ·		A Section of the Control of the Cont	The state of the s				& 8000-9999)	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	COCAL EXP
775,719.09									TOTAL COSTS	
									Resources (from Federal Expenditures section)	
15,223,076.23	0.00	7,590,170.84	1,070,077.11	1,00,000					Contributions from Unrestricted Revenues to Federal	8980
20,739.00	0.00	10.724	1 878 023.77	2 285 620 63	0.00	0.00	0.00	3,469,260.99	TOTAL BEFORE OBJECT 8980	
1,457,557.63		400 D1	1 065 31	0.00	0,00	0.00	0.00	19,181,68	TOTAL BETORE OF TOTAL	,
0.00			第四次の連続がある。	道となった。大大は大大は	を見る。日本の		の一般の対象を	1,457,557,63	Titel - 1:	, I
20,739.00		10.764	000	0.00	0.00	0.00	0.00	0.00	Program Cost Pages 1 Nierfund	D (33)
!		200	1 065 31	0.00	0.00	0.00	0.00	19,181.68	Transfers of Indirect Costs	7310
15,202,337.23	0.00	7,589,678.83	1,876,958.46	2,285,620.63	0.00	0.00	0.00	0,400,010.01		
33.777 15		0.00	0.00	0.00	0.00	200	0.00	3 450 070 31	Total Direct Costs	_
0.00		0.00	0.00	0.00	0.00	0.00	000	33,777,15		7430-7439
0.00		0.00	0.00	0.00	0.00	0.00	000	0.00	State Special Schools	7130
2,160,200 13		478,270.72	037,900,44	1,070,00	0.00	000	0.00	0.00		6000-6999
144,923.73		83,3/3.48	0.00	1 075 00	000	0.00	0.00	842,947.97	_	6665-0005
3,137,366,40		22,727,10	000	8 582 80	0.00	0.00	0.00	52,967.36		5000-4999
1,526,822.48		1 724 457 60	242 706 04	548 985 55	00.0	0.00	0.00	621,386.31		4000 4000
6,199,247.34		300 446 00	02 V01 UUE	436 158 43	0.00	0.00	0.00	391,023.13		2005 0005
		4 904 300 81	496 060 38	1,290,818.76	0.00	0.00	0.00	1,507,977.39		2000-2000
l oral	- Control Control						& 6000-9999	ces 0000-2999, 338	ì	1000-1999
701	Adjustments*	(Goal 5770)	(Goal 5750)	_	(Goal 5710)	(Goal 5060)		(1 And IPOR)	OCAL EXPENDITURES (E	STATE AND
		Disabled	Severely Disabled		Education, Infants	_	Services	Captage	de Description	Object Code
		Nonseverely	Ages 5-22		Special		Regionalized	Education,		•
-		Spec. Education,	Spec Education	Education		Regionalized		Special		
	j	·		C periol						

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

Roseville City Elementary
Placer County

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Budget vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-B)

31 66910 0000000 Report SEMB

SELPA:

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

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 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 2017-18 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.

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

Provide the condition number if any to be used in the coloniation had

- c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Trovide the container fluinber, if any, to be used in the calculation below:	State and Local	Local Only
	_	
Total exempt reductions	0.00	0.00

California Dept of Education SACS Financial Reporting Software - 2017.2.0 File: semb (Rev 05/22/2017)

Printed: 9/7/2017 6:06 PM

Roseville City Elementary Placer County

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Budget vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-B)

31 66910 0000000 Report SEMB

SELPA:

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].

Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		State and Local	Local Only
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00(a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	-		
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		
Note: If your LEA exercises the authority under 34 CFR 30 (which are authorized under the ESEA) paid with the freed	00.205(a) to reduce the MOE d up funds:	requirement, the LEA mu	st list the activities
			

California Dept of Education SACS Financial Reporting Software - 2017.2.0 File: semb (Rev 05/22/2017) Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Budget vs. Comparison Year's Actual
LEA Maintenance of Effort Calculation (LMC-B)



SELPA:

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. 			
a. Total special education expenditures	19,138,353.00		
b. Less: Expenditures paid from federal sources	2,398,651.00	1.20	
 c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE 	16,739,702.00	15,998,795.32 0.00	
calculation		15,998,795.32	A STATE
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	16,739,702.00	0.00 0.00 15,998,795.32	740,906.68

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

		Budgeted Amounts FY 2017-18	Comparison Year FY 2016-17	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	19,138,353.00		
	b. Less: Expenditures paid from federal sources	2,398,651		
	 Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation 	16,739,702.00	15,998,795.32	
	Less: Exempt reduction(s) from SECTION 1		15,998,795.32	
	Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	16 720 700 00	0.00	
		16,739,702.00	15,998,795.32	
	d. Special education unduplicated pupil count	1366	1366	
	e. Per capita state and local expenditures (A2c/A2d)	12,254.54	11,712.15	542.39

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

SELPA:

B. LOCAL EXPENDITURES ONLY METHOD

- 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.
 - a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources

Budget FY 2017-18	Comparison Year FY 2016-17	Difference
11,650,790.00	10,896,899.62 0.00	
	10,896,899.62	200
11,650,790.00	0.00 0.00 10,896,899.62	753,890.38

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

		Budget	Comparison Year	
_		FY 2017-18	FY 2016-17	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	, in the second		Such regular persons	
	a. Expenditures paid from local sources	11,650,790.00	10,896,899.62	
	Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
	calculation		10,896,899.62	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2 Net expenditures paid from local sources		0.00	
	ret experiencies paid from local sources	11,650,790.00	10,896,899.62	753,890.38
	b. Special education unduplicated pupil count	1,366	1,366	
	c. Per capita local expenditures (B2a/B2b)	8,529.13	7,977.23	551 90

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

Dennis Snelling Contact Name	(916) 771-1600 Ext. 50111 Telephone Number
Assistant Superintendent, Business Title	dsnelling@rcsdk8.org E-mail Address

Roseville City Elementary Placer County

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Budget vs. 2016-17 Actual Comparison 2017-18 Budget by SELPA (SB-B)

31 66910 0000000 Report SEMB

SELPA:

Placer County (PL)

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	
0.00	0.00	0.00	0.00	0.00	0.00	TOTAL BEFORE OF ITOT 2000
						0 Transfers of Indirect Costs 7350 Transfers of Indirect Costs - Interfund
0.00	0.00	0.00	0.00	0.00	0.00	
						7430-7439 Debt Service
						5000-5999 Services and Other Operating Expenditures
						BUDGET - State and Local Sources 1000-1999 Certificated Salaries
0.00	0.00	0.00	0.00	0.00	0.00	TOTAL COSTS
000	0,00	0.00	0.00	0.00	0.00	Total Indirect Costs
						7310 Transfers of Indirect Costs 7350 Transfers of Indirect Costs - Interfund
0.00	0.00	0.00	0.00	0.00	0.00	
				0 00	0.00	
						7430-7439 Debt Service
						ď
100/						1000-1999 Certificated Salaries
Elementary	Colfax Elementary (PL04)	Elementary (PL03)	Elementary (PL02)	Elementary (PL01)	Placer COE (PL00)	Object Code Description
Dry Creek Inist		Auburn Union	Alta-Dutch Flat	Ackerman	!	

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Budget vs. 2016-17 Actual Comparison 2017-18 Budget by SELPA (SB-B)

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0.00		000	1,110,123.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	15,629,579.00	0.00	0.00	0.00	0.00	0.00	c.co
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00
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0.00	0.00	0.00	15,629,579.00	0.00	0.00	0.00	0.00	0.00	0.00
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			0.00						
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			1,884,524.00						
			159,860.00						
			3,399,731.00						
			1,570,586.00						
			8,614,878.00						
0.00	0.00	0.00	19,138,353.00	0.00	0.00	0.00	0.00		
0.00	0.00	0.00	0.00	200	9	0.00	0.00	0.00	0.00
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0.00	0.00	0.00	19,138,353.00	0.00	0.00				
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			1,997,145.00)
			159,860.00						
			4,155,735.00						
			3,738,818.00						
			9,086,795.00						
(F C 17)									
Tahoe-Truckee Jt. Unified	Roseville Jt. Un. High (PL16)	Placer Union High (PL15)	Roseville City Elementary (PL14)	Rocklin Unified (PL13)	Placer Hills Union Elementary (PL12)	Newcastle Elementary (PL09)	Loomis Union Elementary (PL08)	Foresthill Union Elementary (PL07)	Eureka Union Elementary (PL06)

16,739,702.00	0.00	0.00	0.00	0.00
1,110,123.00			3	2
15 629 579 00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
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15,629,579.00	0.00	0.00	0.00	0.00
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1,884,524.00				
159,860.00				
3,399,731.00				
1,570,586.00				
8,614,878.00				
19,138,353.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
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19,138,353.00	0.00	0.00	0.00	0.00
0.00				2
0.00				
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1,997,145.00				
159,860.00				
4,155,735.00				
3,738,818.00				
9,086,795.00				
Total	Adjustments*	Horizons Instructional Systems (PLA1)	Partnerships for Student-Centered Learning (PLA02)	Western Placer Unified (PL18)

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Budget vs. 2016-17 Actual Comparison 2017-18 Budget by SELPA (SB-B)

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8980 Contributions from Unrestricted Revenues to State Resources TOTAL COSTS UNDUPLICATED PUPIL COUNT	TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	7310 Transfers of Indirect Costs 7350 Transfers of Indirect Costs - Interfund Total Indirect Costs	Total Direct Costs		3000-3999 Employee Benefits 4000-4999 Books and Supplies	BUDGET - Local Sources 1000-1999 Certificated Salaries 2000-2999 Classified Salaries
0.00	0.00	0.00	0.00			
0.00	0.00	0.000	0.00			
0.00	0.00	0 00	0.00			
0.00	0.00		0.00			
0.00	0.00		0.00			
0.00	0.00		0.00			

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

Roseville City Elementary Placer County

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Budget vs. 2016-17 Actual Comparison
2017-18 Budget by SELPA (SB-B)

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1,110,123.00 8,444,334.00 11,650,790.00 1,366		2,096,333.00	0.00	29,500.00 15,549.00	1,232,079.00 362,356.00 456,849.00
0.00	0.00	0.00			
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0.00	0.00	0.00			

File: semb (Rev 06/09/2017)
SACS Financial Reporting Software - 2017.2.0
California Dept of Education

11,650,790.00 1,366	0.00	0.00	0.00	0.00
8,444,334.00				
1,110,123.00				
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2,096,333.00	0.00	0.00	0.00	0.00
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2,096,333.00	0.00	0.00	0.00	0.00
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