Unaudited Actuals FINANCIAL REPORTS 2015-16 Unaudited Actuals School District Certification

	UNAUDITED ACTUAL FINANCIAL REPORT:		
	To the County Superintendent of Schools:		
	2015-16 UNAUDITED ACTUAL FINANCIAL REPO with Education Code Section 41010 and is hereby a the school district pursuant to Education Code Section Signed Clerk/Secretary of the Governing Board	approved and filed by the governing beauty of	
	(Original signature required)		
	To the Superintendent of Public Instruction:		
	2015-16 UNAUDITED ACTUAL FINANCIAL REPO by the County Superintendent of Schools pursuant	ORT. This report has been verified for accuracy to Education Code Section 42100.	
	Signed	Date:	
	County Superintendent/Designee (Original signature required)		
	For additional information on the unaudited actual re	reports, please contact:	-
	For County Office of Education:	For School District:	
	Teresa Stelzer	Dennis Snelling	
	Name Coordinator Business Services	Name	
	Title	Assistant SuptBusiness Title	
	<u>(530)</u> 886-5857	(916) 771-1600 Ext. 111	
	Telephone tstelzer@placercoe.k12.ca.us	Telephone	
	E-mail Address	dsnelling@rcsdk8.org E-mail Address	
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Roseville City Elementary Placer County

Unaudited Actuals FINANCIAL REPORTS 2015-16 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	
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	Value 68.219
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$55,169,129.62 \$55,169,129.62
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	4.70%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Unaudiled Actuals General Fund Unrestricted and Restricted Expenditures by Object

Placer County	; 	Unrest	General Fund iricled and Restricted anditures by Object		.)		31 6	6910 0000 Fom
		201	5-16 Unaudited Actu	als	<u> </u>	2016-17 Budget		T
Description A. REVENUES	Resource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund	% Diff Columi
							(F)	C&F
1) LCFF Sources	8010-8099	72,006,724.00	1,359,589,00	73,366,313,00	76 775 000 00			1
2) Federal Revenue	8100-8299	135,219.00	3,439,351.24	3,574,570,24	76,775,268.00	1,464,430.00	78,239,698.00	6.6
3) Other State Revenue	8300-8599	6,794,254.29	5,287,299.20		50,669.00	3,242,855.00	3,293,524.00	-7.9
4) Other Local Revenue	8600-8799	607,062,76		12,081,553.49	3,772,122.00	4,822,768.00	8,594,890.00	-28.9
5) TOTAL, REVENUES		79,543,260.05	5,331,804.82	5,938,867.58	710,616.00	4,837,848.00	5,548,464.00	-6.6
EXPENDITURES		79,543,260.05	15,418,044.26	94,961,304.31	81,308,675.00	14,367,901.00	95,676,576,00	0.8
			İ	ĺ				
1) Certificated Salaries	1000-1999	38,525,715.30	7,661,350.15	49 497	İ		i	
2) Classified Salaries	2000-2999	6,974,498.49		46,187,065.45	40,485,439.00	8,198,648.00	48,684,087.00	5.4
3) Employee Benefits	3000-3999		4,024,073.14	10,998,571.63	7,462,442.00	4,449,393.00	11,911,835.00	8,3
4) Books and Supplies	F	10,998,734,55	5,653,821.87	16,652,556,42	12,569,784.00	6,881,934.00	19,451,718,00	16.8
5) Services and Other Operating Expenditures	4000-4999	2,315,097.38	1,284,807.28	3,599,904.66	5 127 417 00	1,938,430.00	7,065,847.00	
6) Capital Outlay	5000-5999	4,347,830.56	3,492,262.54	7,840,093.10	5,335,457.00	3,164,550.00		96.39
	6000-6999	364,716.71	422,242.85	786,959.56	70,431.00	30,000.00	8,500,007.00	8.4
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299		ĺ			30,000.00	100,431.00	-87.2
3) Other Outgo - Transfers of Indirect Costs	7400-7499	683,392.98	1,416,666.00	2,100,058.98	821,031.00	1,540,631.00	2,361,662.00	40.50
) TOTAL, EXPENDITURES	7300-7399	(271,718.28)	68,816.05	(202,902.23)	(221,663.00)	41,663.00		12.59
EXCESS (DEFICIENCY) OF REVENUES		63,938,267.69	24,024,039.88	87,962,307.57	71,650,338.00	26,245,249.00	(180,000.00)	<u>-11.3</u> 9
VER EXPENDITURES REFORE OTHER					,,	20,245,249.00	97,895,587.00	11.39
INANCING SOURCES AND USES (A5 - B9)		15,604,992.36	(8,605,995.62)					
OTHER FINANCING SOURCES/USES			(0,000,995.62)	6,998,996.74	9,658,337.00	(11,877,348.00)	(2,219,011.00)	-131.7%
) Interfund Transfers]			T	
a) Transfers In	8900-8929	370,908.36			İ			
b) Transfers Out	7600-7629		0.00	370,908.36	337,313.00	0.00	337,313.00	-9.1%
Other Sources/Uses	,555 1025	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	8930-8979	213,303,79	0.00	212 222 72				0.070
b) Uses	7630-7699	0.00		213,303.79	242,378.00	0.00	242,378.00	13.6%
Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		(9,671,385.41)	9,671,385.41	0.00	(11,627,050.00)	11,627,050.00	0.00	0.0%
		(9,087,173,26)	9,671,385.41	584,212.15	(11,047,359.00)	11,627,050.00	579,691.00	-0.8%

- Index County			Ex	stricted and Restricted penditures by Object	1	•		310	6910 00000 Form
		·	2	015-16 Unaudited Ac	tuals		2016-17 Budget		¬
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund	Unrestricted	Restricted	Total Fund col. D+E	% Diff Column
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					(C)	(D)	(E)	(F)	C&F
F. FUND BALANCE, RESERVES			6,517,819.10	1,065,389.79	7,583,208.89	(1,389,022.00	(250,298.00	(1,639,320.00	
Beginning Fund Balance a) As of July 1 - Unaudited									ŀ
b) Audit Adjustments		9791 9793	10,099,125.61					2.102.1,120.00	54.4%
c) As of July 1 - Audited (F1a + F1b)			10,099,125.61				4,907,483.97		0.0%
d) Other Restatements		9795	0.00	0.00	0.00		1		54.4%
e) Adjusted Beginning Balance (F1c + F1d)			10,099,125.61		13,941,219.79	16,616,944.71	4,907,483.97		54.4%
2) Ending Balance, June 30 (E + F1e)			16,616,944.71	4,907,483.97	21,524,428.68	15,227,922.71	4,657,185,97	19,885,108.68	-7.6%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	10,000.00	0.00	10,000.00	40.000.00			
Stores		9712	0.00				0.00	10,000.00	0.0%
Prepaid Expenditures		9713	302,833.83		1	 	0.00	<u> </u>	0.0%
All Others		9719	0.00	0.00	0.00		0.00	277,002.07	-18.4%
b) Restricted		9740	0.00	4,907,483,97	4,907,483.97	0.00	4,657,185.97		0.0% -5.1%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00			
Other Commitments		9760	4,169,203.16		1		0.00	† 	0.0%
Maintenance Curriculum Adoption	0000	9760	425,973.32		425,973.32	0,432,332.00	0.00	3,432,532.00	<i>-</i> 17.7%
Fumiture Replacement	0000 0000	9760 9760	2,000,000.00 450,000.00		2,000,000.00		- 1111		S4 1
W-70 Start-Up	0000	9760	400,000.00		450,000.00	 			
Student Information System	0000	9760	243,229.84		400,000.00	<u> </u>			
Technology Replacement	0000	9760	400,000.00	Contract to the contract of th	243,229.84			<u> </u>	National Parties
Wi-Fi Upgrades	0000	9760	250,000.00		400,000.00		1000000		
Maintenance	0000	9760	250,000.00		250,000,00	-			3.45
Curriculum Adoption	0000	9760				400,000.00		400,000.00	1.2
W-70 Start-Up	0000	9760		3 No. 12 No. 20	 	2,000,000.00		2,000,000.00	新さま
Student Information System	0000	9760				350,000.00		350,000.00	
Technology Replacement	0000	9760		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	 	132,532.00		132,532.00	
Wi-Fi Upgrades	0000	9760				300,000.00 250,000.00		300,000.00	
d) Assigned						250,000.00		250,000.00	
Other Assignments		9780	6,464,753.70	0.00	6,464,753,70	3,006,182.00	0,00	0.000.400.00	
Site/Department Carryover	0000	9780	427,561.50	经股票基本 等。1	427,561.50			3,006,182,00	-53.5%
Medi-Cal Administrative Activities	0000	9780	208,852.28	The Aller of the A	208,852.28		18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	† 	
LCFF Supplemental Pupil Testing	0000	9780	199,662.76	Company of the second	199,662.76				
Wi-Fi Upgrades	0000	9780	19,539.54		19,539.54				2.5
Fumiture Replacement	0000 0000	9780	649,685.85		649,685.85		<u>Element Telligions</u>		各交管
Reserve for Stores Supplies	0000	9780 9780	111,591.04		111,591.04				
Reserve for Fencing Project	0000	9780 9780	15,969.72		15,969.72				7-13-2
Sargeant IB	0000	9780	239,082.85 18,315.22		239,082.85				34.3
GATE	0000	9780	5,290.39		18,315.22				
AVID	0000	9780	1,817.00		5,290.39				
Reserve for STRS Golden Handshakes	0000	9780	99,993.00		1,817.00				
Curriculum Adoption	0000	9780	2,300,000.00		99,993.00				\$185 EE
Phone System	0000	9780	375,000.00	. 1211	2,300,000.00		- · . ; .		
2% Board Reserve	0000	9780	1,759,247.00		375,000.00 1,759,247.00	 -		:	
Lottery - Department Carryover	1100	9780	32,004.38		32,004.38	 		 	
Lottery - New School Start-Up	1100	9780	1,141.17		1,141.17			ļ	
Site/Department Carryover	0000	9780			.,.,,,,,,	485,000.00	 	105 000 00	
Medi-Cal Administrative Activities	0000	9780				259,521.00	-	485,000.00	
LCFF Supplemental	0000	9780				199,610.00		259,521.00	- 1 S
Pupil Testing	0000	9780		4 1		27,168.00	-	199,610.00	
Wi-Fi Upgrades	0000	9780				76,971.00		27,168.00 76,971.00	
2% Board Reserve	0000	9780				1,957,912.00		1,957,912.00	
e) Unassigned/unappropriated Reserve for Economic Uncertainties		9789	2,638,870.00						
				0.00	2,638,870.00	2,936,868.00	0.00	2,936,868.00	11.3%
Unassigned/Unappropriated Amount		9790	3,031,284.02	0.00	3,031,284.02	5,595,278.14	0.00	5,595,278.14	

			Unrestr Expe	icted and Restricted nditures by Object				31 6	6910 00000 Form	
					ials		2016-17 Budget			
I	esource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column	
G. ASSETS							(E)	(F)	C&F	
Cash a) in County Treasury				ĺ						
Fair Value Adjustment to Cash in County Tre		9110	18,296,774.65	3,712,155.21	22,008,929.86					
b) in Banks	rasury	9111	0.00	0.00	0.00					
c) in Revolving Fund		9120	200.00	0.00	200.00					
d) with Fiscal Agent		9130	10,000.00	0.00	10,000.00					
e) collections awaiting deposit		9135	0.00	0.00	0.00					
2) Investments		9140	D.00	0.00	0.00					
Accounts Receivable		9150	0.00	0.00	0.00					
Due from Grantor Government		9200	298,750.44	3,162,400.53	3,461,150.97					
5) Due from Other Funds		9290	0.00	0.00	0.00					
6) Stores		9310	320,350.52	0.00	320,350.52					
·		9320	0.00	0.00	0.00					
7) Prepaid Expenditures 8) Other Current Assets		9330	302,833.83	0.00	302,833.83					
·		9340	0.00	0.00	0.00					
9) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES			19,228,909.44	6,874,555.74	26,103,465.18					
					ĺ					
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00					
2) TOTAL, DEFERRED OUTFLOWS		- $+$	0.00	0.00	0.00					
LIABILITIES		-								
1) Accounts Payable		9500	2,611,918.09	1,785,998.09	4,397,916.18					
2) Due to Grantor Governments		9590	0.00	0.00	0.00					
3) Due to Other Funds		9610	46.64	0.00	46.64					
4) Current Loans		9640	0.00	0.00	0.00					
5) Unearned Revenue		9650	0.00	181,073.68	181,073,68					
6) TOTAL, LIABILITIES			2,611,964.73	1,967,071,77	4,579,036,50					
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					0.30					
Ending Fund Balance, June 30										
(must agree with line F2) (G9 + H2) - (I6 + J2)		L	16,616,944.71	4,907,483,97	21,524,428.68					

				enditures by Object				510	osta opoot Fom
			20	15-16 Unaudited Actu	als		2016-17 Budget		Т
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
LCFF SOURCES					1*/	(D)	(E)	(F)	C&F
Principal Apportionment State Aid - Current Year		0044							1
Education Protection Account State Aid - Curren	l Vaar	8011	25,565,608.68	0.00	25,565,608.68	32,787,347.00	0.00	32,787,347.00	28.2
State Aid - Prior Years	ic rear	8012 8019	12,657,179.00	0.00	12,657,179.00	10,975,628.00	0.00	10,975,628.00	-13.3
Tax Relief Subventions		0019	(80,927.40)	0.00		0,00	0.00	0.00	-100.0
Homeowners' Exemptions		8021	250,105.28	0.00	250,105.28	242,081.00	0.00	242,081.00	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	-3.2
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0,00	0.00	0.00	0.0
County & District Taxes Secured Roll Taxes		8041	28,194,143.12	0.00	00 404 440 40			<u> </u>	0.0
Unsecured Roll Taxes		8042	644,271.60	0.00	28,194,143.12	28,240,382.00	0.00	28,240,382.00	0,2
Prior Years' Taxes		8043	4,904.53	0.00	644,271.60	641,652.00	0.00	641,652.00	0.4
Supplemental Taxes		8044	972,432.64	0.00	4,904.53 972,432.64	9,740.00	0.00	9,740.00	98.6
Education Revenue Augmentation				0.00	912,432.04	754,563.00	0.00	754,563.00	22.4
Fund (ERAF)		8045	2,980,902.60	0.00	2,980,902.60	2,832,110.00	0.00	2,832,110.00	5.0°
Community Redevelopment Funds (SB 617/699/1992)		8047	878,707.20	0.00	070 707 04				20.0
Penalties and Interest from			0/0,101.20	0.00	878,707.20	326,776.00	0.00	326,776.00	-62.89
Delinquent Taxes		8048	0.00	0.00	0.00	0.00		0.00	0.09
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00						0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-LCFF		5002	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal, LCFF Sources			70.007.007.00				1000		0.09
			72,067,327.25	0.00	72,067,327.25	76,810,279.00	0.00	76,810,279.00	6.69
CFF Transfers Unrestricted LCFF Transfers -									
Current Year	0000	8091	0.00		0.00	0.00			
All Other LCFF Transfers -					0.00			0.00	0.09
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 T Property Taxes Transfers	axes	8096	(60,603.25)	0.00	(60,603.25)	(35,011.00)	0.00	(35,011.00)	-42.2%
LCFF/Revenue Limit Transfers - Prior Years		8097	0.00	1,359,589.00	1,359,589.00	0.00	1,464,430.00	1,464,430.00	7.7%
OTAL, LCFF SOURCES		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
DERAL REVENUE			72,006,724.00	1,359,589.00	73,366,313.00	76,77 <u>5,</u> 268,00	1,464,430.00	78,239,698.00	6.6%
laintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
pecial Education Entitlement		8181	0.00	1,607,005.00	1,607,005.00	0.00	1,607,005.00	1,607,005.00	0.0%
pecial Education Discretionary Grants		8182	0.00	373,180.00	373,180.00	0.00	369,739.00	369,739.00	-0.9%
hild Nutrition Programs		8220	0.00	0.00	D.00	0.00	0.00	0.00	0.0%
onated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
prest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
fildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
EMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
teragency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ass-Through Revenues from ederal Sources		8287	0.00	0.00	0.00				
CLB: Title I, Part A, Basic Grants Low- come and Neglected	3010	8290		875,756.27	0.00	0.00	0.00	0.00	0.0%
CLB: Title I, Part D, Local Delinquent				515,130,21	875,756.27		731,989.00	731,989.00	-16.4%
rograms	3025	8290		0.00	0.00		0.00	0.00	0.0%
CLB: Title II, Part A, Teacher Quality	4035	8290		192,906.45	192,906.45		192,953.00		0.0%
OLB: Title III, Immigrant Education		I						192,953.00	

			Expe	nditures by Object				0,0	Fom
			201	5-16 Unaudited Actua	ils		2016-17 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	% Diff
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	4 577	152,035.94	152,035,94			(F)	C&F
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290			102,000.04		107,272.00	107,272.00	-29.
Other No Child Left Behind	3199, 4036-4126, 5510	8290	_	0.00	0.00	 	00.0	0.00	0.
Vocational and Applied		•		0.00	0.00	<u> </u>	0.00	0.00	0.0
Technology Education Safe and Drug Free Schools	3500-3699 3700-3799	8290		0.00	0.00		0.00	0.00	0.0
Ali Other Federal Revenue	All Other	8290 8290	405.040.00	0.00	0.00		0.00	0.00	0.0
TOTAL, FEDERAL REVENUE	All Other	0230	135,219.00	226,258.63	361,477.63	50,669.00	225,000.00	275,669.00	-23.7
OTHER STATE REVENUE			135,219.00	3,439,351.24	3,574,570.24	50,669.00	3,242,855.00	3,293,524.00	-7.9
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00		
Special Education Master Plan Current Year	6500	0014				·	0.00	0.00	0.0
Prior Years	6500	8311 8319		11,872.00	11,872.00		0.00	0.00	100.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00		0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	5,323,339.00	0.00	0.00	0.00	0.00	0.00	0.0
Lottery - Unrestricted and Instructional Materials		8560	1,444,838.41	502,432.20	5,323,339.00	2,316,675.00	0.00	2,316,675.00	
Tax Relief Subventions Restricted Levies - Other				302,432.20	1,947,268.61	1,429,534.00	418,649.00	1,848,183.00	<u>-5</u> .1
Homeowners' Exemptions		8575	0.00	0.00]	
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	0.0
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.09
Charler School Facility Grant	6030	8590		225,000.00	225,000.00		225,000.00	225,000.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590		395,587.00	0.00 395,587.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590					0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	859D		0.00	0.00		0.00	0.00	_0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation				0.00	0.00		0.00	0.00	0.0%
Alf Other State Revenue	7405 All Other	8590 8590	20.070.00	0.00	0.00		0.00	0.00	0.0%
OTAL, OTHER STATE REVENUE	ra Gulei	0090	26,078.88	4,152,408.00	4,178,486.88	25,913.00	4,179,119.00	4,205,032.00	0.6%
			6,794,254.29	5,287,299,20	12,081,553,49	3,772,122.00	4,822,768.00	8,594,890.00	28.9%

- Issue County			Unresi Expe	tricted and Restricted enditures by Object		Ì		31 6	6910 000000 Form (
			201	15-16 Unaudited Act	uals		2016-17 Budget		
Description	Resource Cod	Object es Codes	Unrestricted (A)	Restricted (B)	Total Fund	Unrestricted	Restricted	Total Fund	% Diff Column
OTHER LOCAL REVENUE					(C)	(D)	(E)	(F)	C&F
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll									
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616 8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00		0.00	0.00	0.0%
Non-Ad Valorem Taxes		0010	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	
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	222 040 22				0.00	0.0%
Penalties and Interest from			9.00	322,949.22	322,949.22	0.00	320,000.00	320,000.00	0.9%
Delinquent Non-LCFF Taxes		8629	0.00						1
Sales		3320	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		6631	9,721.02	0.00	9,721.02	0.00	0.00		
Safe of Publications		8632	0.00	0.00	0,00	0.00	0.00	0.00	100.0%
Food Service Sales All Other Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		6650	72,782.40	0.00	72,782.40	75,000.00	0.00	75,000.00	3.0%
Net Increase (Decrease) in the Fair Value		8660	213,780.20	0.00	213,780,20	180,000.00	0.00	180,000.00	-15.8%
of Investments		8662	0.00	0.00	200				
Fees and Contracts Adult Education Fees				0.00	0,00	0.00	0.00		0.0%
Non-Resident Students		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8675	84,163.60	0.00	84,163.60	85,000.00	0.00	85,000.00	1.0%
Mitigation/Developer Fees		8677	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-LCFF (50%) Adjustment								ſ	
Pass-Through Revenues From		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Local Sources		8697	0.00	0.00	0.00				
All Other Local Revenue		8699	226,615.54	1,134,214.60	1,360,830.14	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	370,616.00 0.00	757,740.00	1,128,356.00	<u>-17.1%</u>
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							0.00	0.00	0.0%
From Districts or Charter Schools	6500	8791		0.00	0.00			İ	
From County Offices	6500	8792		3,874,641.00	3,874,641.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		3,760,108.00	3,760,108.00	<u>-3.0%</u>
ROC/P Transfers From Districts or Charter Schools	6360	8791						0.00	_0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8792 8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	3333	0,00		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00		
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		-	607,062.76	5,331,804.82	5,938,867.58	710,616.00	4,837,848.00	0.00 5,548,464.00	0.0%
OTAL, REVENUES			79,543,260.05	15 418 044 00	T			0,040,404.00	<u>-6.6</u> %
	-		_ 10,040,200.00	15,418,044.26	94,961,304.31	81,308,675.00	14,367,901.00	95,676,576.00	0.8%

		Ехре	nditures by Object					Form
		201	-16 Unaudited Actu	ials		2016-17 Budget		т
Description Resource Cod	Object les Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund	% Diff Column
CERTIFICATED SALARIES					(D)	(E)	(F)	C&F
Certificated Teachers' Salaries	1100	33,524,531.19	6,436,169.66	39,960,700.85	25 170 000 00	5 410 070 0-		
Certificated Pupil Support Salaries	1200	1,274,791.30	608,354.98	1,883,146.28	35,170,028.00	5,110,976.00	40,281,004.00	
Certificated Supervisors' and Administrators' Salaries	1300	3,725,967.23	616,825.51	4,342,792.74		2,350,011.00	3,788,492.00	101,29
Other Certificated Salaries	1900	425.58	0.00	425.58	3,876,930,00	737,661.00	4,614,591.00	6.39
TOTAL, CERTIFICATED SALARIES		38,525,715.30	7,661,350.15	46,187,065.45	40,485,439.00	0.00	0.00	-100.0%
CLASSIFIED SALARIES				10,107,000.40	40,405,438,00	8,198,648.00	48,684,087.00	5.4%
Classified Instructional Salaries	2100	330,365.54	2,515,858.38	2,846,223.92	313,209.00	2,820,579.00	0.400	
Classified Support Salaries	2200	2,801,276.33	852,930.77	3,654,207.10	3,084,708.00	925,991.00	3,133,788.00	T
Classified Supervisors' and Administrators' Salaries	2300	645,917.12	130,759.81	776,676.93	731,962.00	-	4,010,699.00	9.8%
Clerical, Technical and Office Salaries	2400	2,464,252.17	106,530.67	2,570,782.84	2,600,658.00	157,598.00	889,560.00	14.5%
Other Classified Salaries	2900	732,687.33	417,993.51	1,150,680.84	731,905.00		2,708,485.00	5.4%
TOTAL, CLASSIFIED SALARIES		6,974,498.49	4,024,073.14	10,998,571.63	7,462,442.00	437,398.00	1,169,303.00	1.6%
EMPLOYEE BENEFITS					7,102,442.00	4,449,393.00	11,911,835.00	8.3%
STRS	3101-3102	4,100,683.21	3,596,050.86	7,696,734.07	5,117,540.00	4,576,532.00	0.004.075.00	
PERS	3201-3202	774,234.96	456,400.32	1,230,635,28	1,013,451.00	599,697.00	9,694,072.00	26.0%
OASDI/Medicare/Alternative	3301-3302	1,024,460.67	400,346.33	1,424,807.00	1,088,936.00	438,937.00	1,613,148.00	31.1%
Health and Welfare Benefits	3401-3402	3,824,880.52	955,604.78	4,780,485.30	4,101,627.00	976,964.00	1,527,873.00	7.2%
Unemployment insurance	3501-3502	21,533.03	5,572.45	27,105.48	23,014.00	5,936.00	5,078,591.00	6.2%
Workers' Compensation	3601-3602	740,761.85	192,649.58	933,411.43	742,016.00		28,950.00	6.8%
OPE8, Altocated	3701-3702	308,574.71	0.00	308,574.71	290,468.00	191,195,00	933,211.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	290,468.00	-5,9%
Other Employee Benefits	3901-3902	203,605.60	47,197.55	250,803.15	192,732.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		10,998,734.55	5,653,821.87	16,652,556.42	12,569,784.00	92,673.00	285,405.00	13.8%
OOKS AND SUPPLIES					12,000,104.00	6,881,934.00	19,451,718.00	16.8%
Approved Textbooks and Core Curricula Materials	4100	66,578.59	1,324.79	<u>6</u> 7,903.38	2,300,000.00	461,038.00	0.704.000.00	
Books and Other Reference Materials	4200	3,874.85	7,159.98	11,034.83	1,200.00		2,761,038.00	3966.1%
Materials and Supplies	4300	1,531,052.98	1,209,526.21	2,740,579.19	1,902,607.00	1,470,392.00	1,200.00	89.1%
Noncapitalized Equipment	4400	713,590.96	68,796.30	780,387.26	923,610.00		3,372,999.00	23.1%
Food	4700	0.00	0.00	0.00	0.00	7,000.00	930,610.00	19.2%
FOTAL, BOOKS AND SUPPLIES		2,315,097.38	1,284,807.28	3,599,904.66	5,127,417.00	1,938,430,00	0.00	0.0%
ERVICES AND OTHER OPERATING EXPENDITURES				5,245,551.25	3,127,417.00	1,936,430.00	7,065,847.00	96.3%
Subagreements for Services	5100	1,266,684.00	258,975.00	1,525,659.00	1,320,388.00	236,463.00	1,556,851.00	2.00
Fravel and Conferences	5200	123,841.07	100,013.18	223,854.25	91,100.00	45,600.00	136,700.00	2.0%
Dues and Memberships	5300	29,957.93	168.66	30,126.59	19,200.00	60.00	19,260.00	-38.9%
nsurance	5400 - 5450	461,865.71	0.00	461,865.71	489,916.00	25,000.00	514,916.00	-36.1%
Operations and Housekeeping Services	5500	1,508,779.49	4,319.45	1,513,098.94	1,533,564.00			11.5%
tentals, Leases, Repairs, and Noncapitalized Improvements	5600					2,600.00	1,536,164.00	1.5%
ransfers of Direct Costs	5710	(896,969,03)	596,084.85	1,246,832.37	501,964.00	589,959.00	1,091,923.00	<u>-12.4%</u>
ransfers of Direct Costs - Interfund	5750	(896,969.03)	896,969.03	0.00	(821,742.00)	821,742.00	0,00	0.0%
rofessional/Consulting Services and		771.50	342.00	1,113.50	0.00	0.00	0.00	-100.0%
Operating Expenditures	5800	916,892.36	1,634,866.34	2,551,758.70	1,909,313.00	1,443,126.00	3,352,439.00	31.4%
ommunications OTAL, SERVICES AND OTHER	5900	285,240.01	544.03	285,784.04	291,754.00	0.00	291,754.00	2.1%
PERATING EXPENDITURES	1	4,347,830.56	3,492,262.54	7,840,093.10	5,335,457.00			ſ

			Ехре	nditures by Object					Form
			201	5-16 Unaudited Actu	als		2016-17 Budget		Τ
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund	% Diff
CAPITAL OUTLAY		-				(D)	(E)	(F)	C&F
Land		0400							
Land Improvements		6100 6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries		6200	0.00	352,083.00	352,083.00	0.00	0.00	0.00	-100.0
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	_	}
Equipment		6400	364,71 <u>6.71</u>	70,159.85	434,876.56	70,431.00	30,000.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	100,431.00	-76.99
TOTAL, CAPITAL OUTLAY			364,716,71	422,242.85	786,959.56	70,431.00	30,000.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirec	ct Costs)					70,401.00	30,000.00	100,431.00	-87.29
Tuition Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	<u> </u>
Payments to County Offices		7142	0.00	1,416,666.00	1,416,666.00	0.00	1,540,631.00		0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	1,540,631.00	8.8%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	nments 6500	7221		0.00	0.00			0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments				5.50	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 County Offices	6360	7222		0.00	0.00	£	0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00	# .	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.60	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	135,079.69	0.00	135,079.69	154 505 00			
Other Debt Service - Principal		7439	548,313.29	0.00	548,313.29	154,606.00	0.00	154,606.00	14.5%
OTAL, OTHER OUTGO (excluding Transfers of It	ndirect Costs)		683,392.98	1,416,666.00	2,100,058,98	666,425.00 821,031.00	0.00	666,425.00	21.5%
THER OUTGO - TRANSFERS OF INDIRECT CO	STS				2,100,030,30	021,031.00	1,540,631.00	2,361,662.00	12.5%
Fransfers of Indirect Costs		7310	(68,816.05)	68,816.05	0.00	(41,663.00)	41,663.00	200	0.00
Fransfers of Indirect Costs - Interfund		7350	(202,902.23)	0.00	(202,902.23)	(180,000.00)	0.00	(180,000,00)	0.0%
			(071 717 41)					(180,000.00)	11.3%
OTAL, OTHER OUTGO - TRANSFERS OF INDIF	RECT COSTS		(271,718.28)	68,816.05	(202,902.23)	(221,663.00)	41,663.00	(180,000.00)	11.3%

1			Expe	enditures by Object					Form 0
ļ i			201	5-16 Unaudited Actu	ıals		2016-17 Budget		1
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund	% Diff Column
INTERFUND TRANSFERS						(D)	(É)	(F)	C&F
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00			0.0%
Other Authorized Interfund Transfers In		8919	370,908.36	0.00	370,908.36	337,313.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			370,908.36	0.00	370,908.36	337,313.00	0.00	337,313.00	-9.1%
INTERFUND TRANSFERS OUT					010,000.00	337,313.00	0.00	337,313.00	-9.1%
To: Child Development Fund		7611	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00			0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	·	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES				0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES			1					ļ	
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0,00		
Proceeds							0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00			
Other Sources				0.00		0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00				
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		
Proceeds from Capital Leases		8972	213,303.79	0.00	213,303.79	242,378.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	242,378.00	13.6%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			213,303.79	0.00	213,303.79	242,378.00	0.00	242,378.00	0.0%
USES								242,376.00	13.6%
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	0.0%
CONTRIBUTIONS		-				3.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	(9,671,385.41)	9,671,385.41	0.00	(11,627,050.00)	11,627,050.00	0.00	0.004
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,671,385.41)	9,671,385.41	0.00	(11,627,050.00)	11,627,050.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a · b + c - d + e)			(9,087,173.26)	9,671,385.41	584,212.15	(11,047,359.00)	11,627,050.00		
	-				1,515.10	111,071,000.00)	11,027,000.00	579,691.00	-0.8%

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5640 6230	Medi-Cal Billing Option California Clean Energy Jobs Act	250,272.26	242,252.26
6264	Educator Effectiveness	486,758.81 511,238.49	486,758.81 245,202.49
6300 6512	Lottery: Instructional Materials Special Ed: Mental Health Services	483,556.86	233,167.86
8150 9010	Ongoing & Major Maintenance Account (RMA: Education Code Secti Other Restricted Local	2,394,622.34 21,100.00	2,757,595.34 0.00
Total, Restric		759,935.21	692,209.21
, - 13-111		4,907,483.97	4,657,185.97

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	3,265,946.30	2,958,446,00	
3) Other State Revenue		8300-8599	238,133.37	221,102.00	7.2
4) Other Local Revenue		8600-8799	2,028,338.23	2,002,567.00	1.3
5) TOTAL, REVENUES		<u> </u>	5,532,417.90	5,182,115.00	-6.3
EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	1,813,022.05	1,994,138.00	10.0
3) Employee Benefits		3000-3999	486,964.03	561,491.00	15,
4) Books and Supplies		4000-4999	2,610,348.38	2,345,000.00	-10.2
5) Services and Other Operating Expenditures		5000-5999	197,611.44	269,530.00	36.4
6) Capital Outlay		6000-6999	85,098.75	60,000.00	-29.5
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	202,902.23	180,000.00	
9) TOTAL, EXPENDITURES			5,395,946.88	5,410,159.00	0.3
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			136,471.02 }	(228,044.00)	
OTHER FINANCING SOURCES/USES				(220,077,00)	267.1
Interfund Transfers a) Transfers In		8900-8929	0.00		
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
t) Contributions		8980-8999	0.00	0.00	0.0
1) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		i			
F. FUND BALANCE, RESERVES		·	136,471.02	(228,044.00)	-267.1
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,237,915.37	1,374,386.39	11.6
b) Audit Adjustments		9793	0,00	0.00	11,0
c) As of July 1 - Audited (F1a + F1b)			1,237,915.37	1,374,386,39	0.0
d) Other Restatements		9795	0.00		11.0
e) Adjusted Beginning Balance (F1c + F1d)			1,237,915.37	0.00	0.0
2) Ending Balance, June 30 (E + F1e)				1,374,386.39	11.0
Components of Ending Fund Balance a) Nonspendable			1,374,386.39	1,146,342.39	-16.6
Revolving Cash		9711	0.00	0.00	
Stores		9712	51,814.38	39,866.47	0.0
Prepaid Expenditures		9713	0.00		
All Others		9719		0.00	0.0°
b) Restricted		9740	0.00	0.00	0.0
c) Committed		5740	1,322,572.01	1,106,475.92	-16.39
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00	0.00	0.09
d) Assigned				0.00	0.09
Other Assignments		9780	0.00	0.00	0.09
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	

Description R	esource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	1,158,032.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	519,838.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	51,814.38		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		5043			
. DEFERRED OUTFLOWS OF RESOURCES	<u> </u>		1,729,685.49		
1) Deferred Outflows of Resources		9490	2.20		
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIABILITIES			0.00		
1) Accounts Payable		9500	407 500 44		
Due to Grantor Governments		9590	127,506.14		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	203,897.00		
5) Unearned Revenue		Γ			
6) TOTAL, LIABILITIES		9650	23,895.96		
DEFERRED INFLOWS OF RESOURCES			355,299.10		
Deferred Inflows of Resources		9690			
2) TOTAL, DEFERRED INFLOWS		9090	0.00		
FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,374,386.39		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,260,726.66	2,958,446,00	
Donated Food Commodities		8221	0.00	0.00	
All Other Federal Revenue		8290	5,219.64	0.00	
TOTAL, FEDERAL REVENUE			3,265,946.30	2,958,446.00	9.4
OTHER STATE REVENUE					
Child Nutrition Programs		8520	238,133.37	221,102.00	-7.2
All Other State Revenue		8590	0.00	0.00	
TOTAL, OTHER STATE REVENUE			238,133.37	221,102.00	
OTHER LOCAL REVENUE				221,102.001	
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.004.00		
Food Service Sales		8634	2,604.99	0,00	-100,0
Leases and Rentals		1	1,911,198.38	1,995,067.00	4.4
Interest		8650	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8660	10,175.38	7,500.00	26.3
Fees and Contracts	3	8662	0.00	0.00	0.09
Interagency Services		,			
Other Local Revenue		8677	0.00	0.00	0.09
		}			
All Other Local Revenue		8699	104,359.48	0.00	-100.09
OTAL, OTHER LOCAL REVENUE			2,028,338.23	2,002,567.00	1.39
DTAL, REVENUES			5,532,417.90	<u>5,182,1</u> 15.00	-6.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					Billerence
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0,00	
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00		
CLASSIFIED SALARIES			0.00	0.00	<u>0.</u> 0
Classified Support Salaries		2200	1,447,664.71	1,608,803.00	44.0
Classified Supervisors' and Administrators' Salaries		2300	286,826.52	303,590.00	11.1
Clerical, Technical and Office Salaries		2400	78,530.82	81,745.00	5.8
Other Classified Salaries		2900	0.00	0.00	4.19
TOTAL, CLASSIFIED SALARIES		Ī	1,813,022.05		0.0
MPLOYEE BENEFITS			1,010,022.00	1,994,138.00	10.0
STRS		3101-3102	0.00	0.00	•
PERS		3201-3202	165,387.77	213,935.00	0.09
OASDI/Medicare/Alternative		3301-3302	115,141.25	123,034.00	29.49
Health and Welfare Benefits		3401-3402	170,702.39	187,188.00	6.99
Jnemployment Insurance		3501-3502	821.96	911.00	9.79
Norkers' Compensation		3601-3602	28,420.32	29,287.00	10.89
DPEB, Allocated		3701-3702	0.00	0.00	3.0%
PEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,490.34	7,136,00	0.0%
OTAL, EMPLOYEE BENEFITS		[486,964.03		9.9%
OOKS AND SUPPLIES			400,004.00	561,491.00	15.3%
ooks and Other Reference Materials		4200	0.00	0.00	<u>.</u>
laterials and Supplies		4300	211,362.16	210,000.00	0.0%
oncapitalized Equipment		4400	15,701.33		-0.6%
ood		4700	2,383,284.89	35,000.00	122.9%
OTAL, BOOKS AND SUPPLIES		_	2,610,348.38	2,100,000.00	11.9%

	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	
Travel and Conferences		5200	11,923.38	0.00	0.0
Dues and Memberships		5300		15,000.00	25.8
Insurance		Ì	530.00	530.00	0.0
Operations and Housekeeping Services		5400-5450	0.00	0.00	0,0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5500	43,513.11	55,000.00	26.4
Transfers of Direct Costs	5	5600	27,281.88	30,000.00	10.0
		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	(1,113.50)	0.00	-100.09
Professional/Consulting Services and Operating Expenditures		5000		ľ	
Communications		5800	112,716.81	165,000.00	46.49
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT		5900	2,759.76	4,000.00	44.99
APITAL OUTLAY	URES		197,611.44	269,530.00	36.49
		ĺ	ŀ		
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	85,098.75	60,000.00	-29.5%
Equipment Replacement		6500	0.00	0.00	0.0%
OTAL, CAPITAL OUTLAY			85,098.75	60,000.00	
THER OUTGO (excluding Transfers of Indirect Costs)					29.5%
Pebt Service		,		1	
Debt Service - Interest		7438		1	
Other Debt Service - Principal			0.00	0.00	0.0%
OTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	4.3	7439	0.00	0.00	0.0%
HER OUTGO - TRANSFERS OF INDIRECT COSTS	S(S)		0.00	0.00	0.0%
				}	
ransfers of Indirect Costs - Interfund		7350	202,902.23	180,000.00	11.3%
OTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	TS		202,902.23	180,000,00	-11.3%
TAL, EXPENDITURES		1			
			5,395,946.88	5,410,159,00	0.3%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					Difference
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					0.09
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					0.07
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	9.00
Long-Term Debt Proceeds		Ī	0.50	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	
USES				0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	200		
All Other Financing Uses			0.00	0.00	0.0%
d) TOTAL, USES		7699	0.00	0.00	0.0%
ONTRIBUTIONS			0.00	0.00	0.0%
ONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
		T		2.00	0.078
OTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)					1

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					Unterence
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00		0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.
4) Other Local Revenue		8600-8799	12,565,129.07	0.00	0.0
5) TOTAL, REVENUES		1330 57.00		11,423,788.00	-9.
3. EXPENDITURES			12,565,129.07	11,423,788.00	-9.1
1) Certificated Salaries		1000-1999	0.00	0.00	
2) Classified Salaries		2000-2999	0.00		0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	66,876.66	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	192,272.39	0.00	
6) Capital Outlay		6000-6999	53,537.24	35,000.00	81.8
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,		0.00	-100.09
8) Other Outgo - Transfers of Indirect Costs		7400-7499	1,244,425.00	1,247,828.00	0.39
9) TOTAL, EXPENDITURES		7300-7399	0.00	0.00	0.0
EXCESS (DEFICIENCY) OF REVENUES			1,557,111.29	1,282,828.00	-17.69
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	<u> </u>		11,008,017.78	10,140,960.00	
OTHER FINANCING SOURCES/USES				10,140,000,00	-7.99
l) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	_
b) Transfers Out		7600-7629	9,404,295.25		0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	7,839,087.00	- 16.6%
b) Uses		7630-7699	0.00	0.00	0.0%
) Contributions		8980-8999		0.00	0.0%
) TOTAL, OTHER FINANCING SOURCES/USES		2300-0333	(9,404,295,25)	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,603,722,53	2,301,873.00	
F. FUND BALANCE, RESERVES		· · · · · · · · · · · · · · · · · · ·		2,001,010.00	43.5
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,771,482.65	16,375,205.18	10,99
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			14,771,482.65	16,375,205.18	10.99
d) Other Restatements		9795	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			14,771,482.65	16,375,205.18	10.9
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		}	16,375,205.18	18,677,078.18	14.19
Revolving Cash		9711	0.00	0.00	0,0
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	16,375,205.18	18,677,078.18	14.19
c) Committed Stabilization Arrangements		9750			
Other Commitments		9760	0.00	0.00	0.09
d) Assigned			0.00		0.09
Other Assignments		9780	0.00	0.00	0.09
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	2015-16 Unaudited Actuals	2016-17 Budget	Percent
G. ASSETS				Daaget	Differenc
Cash a) in County Treasury		9110	19,054,489.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,754.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,420.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS					
DEFERRED OUTFLOWS OF RESOURCES	· 		19,079,664.40		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
IABILITIES			0.00		
1) Accounts Payable		9500	44 004 70		
2) Due to Grantor Governments		9590	41,691.79		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	2,662,767.43		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES		9000	0.00		
DEFERRED INFLOWS OF RESOURCES			2,704,459,22		
Deferred Inflows of Resources		9690			
2) TOTAL, DEFERRED INFLOWS		3030	0.00		
FUND EQUITY			0.00		
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other			į	ĺ	
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00		
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE					0.0
OTHER LOCAL REVENUE			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	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00		0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00		0.0
Sales Sale of Equipment/Supplies				0.00	0.09
Interest		8631	0.00	0,00	
Net Increase (Decrease) in the Fair Value of Investments		8660	201,516.94	180,000.00	10.79
Fees and Contracts		8662	0.00	0.00	0.09
Mitigation/Developer Fees		8681	12,363,612.13	11 042 700 00	
Other Local Revenue			12,000,012.13	11,243,788.00	-9.1 9
All Other Local Revenue		8699		0.00	2 22
All Other Transfers in from All Others		8799	0.00	0.00	0.09
OTAL, OTHER LOCAL REVENUE			12,565,129.07	11,423,788.00	0.0%
PTAL, REVENUES			12,565,129.07	11,423,788.00	

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0,00	0.00	
CLASSIFIED SALARIES					0.0
Classified Support Salaries		2200	0.00	0,00	
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					0.0
STRS		3101-3102	0.00	0.00	
PERS		3201-3202	0.00	0,00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
OOKS AND SUPPLIES				0.00	0.09
					es de la companya de la companya de la companya de la companya de la companya de la companya de la companya de
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	3,979,13	0.00	
loncapitalized Equipment		4400	62,897.53	0.00	
OTAL, BOOKS AND SUPPLIES			66,876.66	0.00	-100.09

	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00		
Travel and Conferences		5200		0.00	0.0
Insurance		5400-5450	0.00	0.00	0,0
Operations and Housekeeping Services			0.00		0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5500	0.00	0.00	0.0
Transfers of Direct Costs	•	5600	5,829.14	0.00	
Transfers of Direct Costs - Interfund		5710	0,00	0.00	0.0
		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	400 440 00	}	
Communications		, i	186,443.25	35,000.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE		5900	0.00	0.00	0.0
APITAL OUTLAY	JRES		192,272.39	35,000.00	-81.8
_and		0400			
and Improvements		6100	0.00	0.00	0.0
Buildings and Improvements of Buildings		6170	0.00	0.00	0.0
Books and Media for New School Libraries		6200	0.00	0.00	0.0
or Major Expansion of School Libraries		6300	200		
quipment		-	0.00	0.00	0.09
quipment Replacement		6400	53,537.24	0.00	-100.0%
OTAL, CAPITAL OUTLAY		6500	0.00	0.00	0.0%
			53,537.24	0.00	
HER OUTGO (excluding Transfers of Indirect Costs)					
ther Transfers Out		i i			
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
ebt Service					0.0%
Debt Service - Interest		7438	304,425.00	272 829 00	
Other Debt Service - Principal		7439	940,000.00	272,828.00	10.4%
DTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	s)			975,000.00	3.7%
	-,		1,244,425.00	1,247,828.00	0.3%
TAL, EXPENDITURES			1,557,111.29	1,282,828.00	

8919 7613 7619 8953 8965	0.00 0.00 9,033,386.89 370,908.36 9,404,295.25	7,501,774.00 337,313.00 7,839,087.00	0.0 -17.0 -9.1 -16.6
7613 7619 8953	9,033,386.89 370,908.36 9,404,295.25	7,501,774.00 337,313.00 7,839,087.00	-17.0 -9.1 -16.6
7613 7619 8953	9,033,386.89 370,908.36 9,404,295.25	7,501,774.00 337,313.00 7,839,087.00	-17.0 -9.1 -16.6
8953 8965	9,033,386.89 370,908.36 9,404,295.25	7,501,774.00 337,313.00 7,839,087.00	-17.0 -9.1 -16.6
8953 8965	9,033,386.89 370,908.36 9,404,295.25	7,501,774.00 337,313.00 7,839,087.00	-17.0 -9.1 -16.6
8953 8965	9,404,295.25 0.00	337,313.00 7,839,087.00	-9.1 -16.6
8953 8965	9,404,295.25 0.00	337,313.00 7,839,087.00	-9.1 -16.6
8953	9,404,295.25	7,839,087.00	-16.6
8965	0.00	0.00	0.0
8965			
8965			
8965			
8965			
	0.00	0.00	0.0
	0.00	0.00	0.0
8971			
— → ⊢-	0.00	ĺ	
8972	0.00	0.00	0.09
8973	0.00	0.00	0.09
8979	0.00	0.00	0.09
0919	0.00	0.00	0.09
 	0.00	0.00	0,0%
7651	0.00	0.00	0.0%
7699	0.00	0.00	0.0%
	0.00	0,00	0.0%
8980	0.00	0.00	0.004
8990	0.00		0.0%
			0.0%
		0.00	0.0%
	7699	7699 0.00 0.00	7699 0.00 0.00 0.00 0.00 8980 0.00 0.00 8990 0.00 0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES		ļ			Difference
1) LCFF Sources		8010-8099	0.00		
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00		0.0
4) Other Local Revenue		8600-8799	1,505.25	0.00	0.0
5) TOTAL, REVENUES		Ī		1,000.00	-33,6
EXPENDITURES			1,505.25	1,000.00	-33.6
1) Certificated Salaries		İ			
2) Classified Salaries		1000-1999	0.00	0.00	0.0
Signature Signature		2000-2999	0.00	0.00	0.0
		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	23,915.72	0.00	100.0
5) Services and Other Operating Expenditures		5000-5999	9,040,056,85	7,501,774.00	
6) Capital Outlay		6000-6999	0.00	0.00	0.0
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499		}	
8) Other Outgo - Transfers of Indirect Costs			0.00	0.00	0.0
9) TOTAL, EXPENDITURES		7300-7399	0.00	0.00	0.0
EXCESS (DEFICIENCY) OF REVENUES	·		9,063,972.57	7,501,774.00	17.2
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
OTHER FINANCING SOURCES/USES			(9,062,467.32)	(7,500,774.00)	-17.29
l) Interfund Transfers			ĺ		
a) Transfers In		8900-8929	9,033,386.89	7,501,774.00	47 AA
b) Transfers Out		7600-7629	0.00	0.00	17.09
c) Other Sources/Uses				0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
) Contributions		8980-8999	0.00	0.00	0.0%
) TOTAL, OTHER FINANCING SOURCES/USES			9,033,386.89	7,501,774.00	-17.0%

escription	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
FUND BALANCE, RESERVES			(29,080.43)	1,000.00	-103.4
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,289.74	15,209.31	65.7
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			44,289.74	15,209.31	0.0
d) Other Restatements		9795	0.00	0.00	65.7
e) Adjusted Beginning Balance (F1c + F1d)		Ł	44,289.74	15,209.31	0.0
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			15,209.31	16,209.31	-65.7 6.6
Revolving Cash		9711		0.00	
Stores		9712	0.00	0.00	0.0
Prepaid Expenditures		9713	0.00	0.00	0.0
All Others		9719	0,00	0.00	0.09
b) Restricted		9740	15,209.31	16,209.31	0.09
c) Committed Stabilization Arrangements				10,200.01	6.69
Other Commitments		9750	0.00	0.00	0.09
d) Assigned		97 60	0.00	0.00	0.09
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		0705			0.09
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS		· ·			Difference
Cash a) in County Treasury		9110	21,853.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,546,313.91		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,568,193.29		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES			0.00		
1) Accounts Payable		9500	2,546,563.73		
2) Due to Grantor Governments		9590			
3) Due to Other Funds		9610	0,00		
4) Current Loans		9640	6,420.25		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3300	0.00		
DEFERRED INFLOWS OF RESOURCES			2,552,983,98		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5000	0.00		
FUND EQUITY			0.00		
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			15,209.31		

Description FEDERAL REVENUE	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
All Other Federal Revenue		8290	0.00	0.00	
TOTAL, FEDERAL REVENUE					0.0
OTHER STATE REVENUE			0.00	0.00	0.0
School Facilities Apportionments		8545	0.00	2.00	
Pass-Through Revenues from State Sources		Ţ	0.00	0.00	0,0
		8587	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	
TOTAL, OTHER STATE REVENUE		}	0.00		0.0
OTHER LOCAL REVENUE	<u> </u>		0.00	0,00	0.09
Sales					
Sale of Equipment/Supplies		8631		0.00	
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	1,505.25		0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662		1,000,00	33.69
Other Local Revenue			0.00	0.00	0.09
All Other Local Revenue		8699	9.00		
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
OTAL, OTHER LOCAL REVENUE		0/99	0.00	0.00	0.0%
			1,505.25	1,000.00	33.6%
TAL, REVENUES			1,505.25	1,000.00	-33.6%

Description	Resource Codes	Object Code	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00		
Classified Supervisors' and Administrators' Salaries		2300	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		2002		0.00	0.0
EMPLOYEE BENEFITS			0.00	0.00	0.0
STRS		3101-3102	200	}	
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			0.00	0.00	0.09
Other Employee Benefits		3751-3752	0.00	0.00	
OTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.09
OOKS AND SUPPLIES			0.00	0.00	0.09
ooks and Other Reference Materials		4200			
laterials and Supplies		4300	0.00	0.00	0.09
oncapitalized Equipment			0.00	0.00	0.09
OTAL, BOOKS AND SUPPLIES		4400	23,915.72	0.00	100.0%
			23,915.72	0.00	-100.0%

Description Resou	rce Codes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				Difference
Subagreements for Services	5100	0.00	0.00	
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	0.0
Professional/Consulting Services and	3700	0.00	0.00	0.0
Operating Expenditures	5800	9,040,056.85	7,501,774.00	17.0
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		9,040,056.85	7,501,774.00	17.0
APITAL OUTLAY				
Land	6100	0.00	0.00	0,0
Land Improvements	6170	0.00	0.00	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0
Books and Media for New School Libraries			0.00	0.0
or Major Expansion of School Libraries	6300	0.00	0.00	0.09
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
OTAL, CAPITAL OUTLAY		0.00	0.00	0.09
FHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools				
To County Offices	7211	0.00	0.00	0.0%
To JPAs	7212	0.00	0.00	0.0%
All Other Transfers Out to All Others	7213	0.00	0.00	0.0%
ebt Service	7299	0.00	0.00	0.0%
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0,00	0.0%
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
TAL, EXPENDITURES				2.070

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	9,033,386.89	7,501,774.00	
Other Authorized Interfund Transfers in		8919	0.00	0.00	0,0
(a) TOTAL, INTERFUND TRANSFERS IN			9,033,386.89	7,501,774.00	
INTERFUND TRANSFERS OUT				7,501,774.00	<u>-17.0</u>
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	
b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0

Description OTHER SOURCES/USES	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER GOOKGES/BSES					
SOURCES					
Proceeds			İ		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	
Other Sources				5,00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00]
Long-Term Debt Proceeds				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	
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	0.0
USES			0.00	0.00	0.0
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
d) TOTAL, USES			0.00	0.00	
ONTRIBUTIONS				; (44)	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	
TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
		T			0.0%
TAL, OTHER FINANCING SOURCES/USES				İ	
		1	9,033,386.89	7,501,774.00	-17.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES		İ			
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	54,663.92	0.00	
4) Other Local Revenue		8600-8799	7,006,562.21	0.00	
5) TOTAL, REVENUES			7,061,226.13	0.00	-100.0
. EXPENDITURES					-100.0
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	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,560,900.50	0.00	100.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES			6,560,900.50	0.00	0.0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				0.00	-100.09
OTHER FINANCING SOURCES/USES			500,325.63	0.00	
i) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	• •
b) Transfers Out		7600-7629	0.00	0.00	0.0%
) Other Sources/Uses a) Sources		8930-8979	0.00		0.09
b) Uses		7630-7699	0.00	0.00	0.09
) Contributions		8980-8999		0.00	0.0%
) TOTAL, OTHER FINANCING SOURCES/USES		2200-0222	0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Code	2015-16 S Unaudited Actuals	2016-17 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.005.00		
. FUND BALANCE, RESERVES			500,325.63	0.00	-100.0
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,559,214.32	8,059,539.95	•
b) Audit Adjustments		9793	0,00		6.6
c) As of July 1 - Audited (F1a + F1b)				0.00	0.0
d) Other Restatements			7,559,214.32	8,059,539.95	6.6
		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			7,559,214.32	8,059,539.95	6,6
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance 			8,059,539.95	8,059,539,95	0,0
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00	3.50	0.0
All Others					0.0
b) Restricted		9719	0.00	0.00	0.0
		9740	0.00	0.00	0.09
c) Committed Stabilization Arrangements		0750		.	
Other Commitments		9750	0.00	0.00	0.09
		9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780			
Debt Repayment	0000		8,059,539.95 8,059,539.95	8,059,539.95	0.09
Debt Repayment	0000	9780	o,vas, 53s.85	9.050.520.05	
e) Unassigned/Unappropriated				8,059,539.95	
Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					Dillerence
Cash a) in County Treasury		9110	8,051,615.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120			
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	7,924.61		
5) Due from Other Funds			0.00		
6) Stores		9310	0.00		
7) Prepaid Expenditures		9320	0.00		
8) Other Current Assets		9330	0.00		
9) TOTAL ASSETS		9340	0.00		
DEFERRED OUTFLOWS OF RESOURCES			8,059,539.95		
Deferred Outflows of Resources					
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIABILITIES			0.00		
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		T			
Ending Fund Balance, June 30					
must agree with line F2) (G9 + H2) - (I6 + J2)			8,059,539.95		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	54,663.92		100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			54,663.92	0,00	-100.0%
OTHER LOCAL REVENUE					-100.0%
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	6,479,369.86	0.00	100.0%
Unsecured Roll		8612	266,700.53	0.00	-100.0%
Prior Years' Taxes		8613	42.06	0.00	-100.0%
Supplemental Taxes		8614	205,024.18	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	55,425.58	0.00	
Net Increase (Decrease) in the Fair Value of Investments	•	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,006,562.21	0.00	-100.0%
OTAL, REVENUES			7,061,226.13	0,00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Co	osts)				
Debt Service					
Bond Redemptions		7433	2,373,932.00	0.00	100.0%
Bond Interest and Other Service Charges		7434	4,186,968.50	0.00	-100,09
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indi	rect Costs)		6,560,900.50	0.00	-100.0%
OTAL, EXPENDITURES			6,560,900.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0,0
INTERFUND TRANSFERS OUT				0.00	0.0
To: General Fund		7614	0.00	0.00	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT					0.09
OTHER SOURCES/USES			0.00	0.00	0.09
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		Ţ	0.00		0.0%
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS		;			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
e) TOTAL, CONTRIBUTIONS			0.00	0.00	· · · · · · · · · · · · · · · · · · ·
TAL OTUED ENVIOUS				0.00	0.0%
DTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			0.00		

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	
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	299.44	260.00	0.
5) TOTAL, REVENUES			299.44	260.00	<u>-13.</u>
. EXPENSES				250.50	13.5
1) Certificated Salaries		1000-1999	0.00		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
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	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				9,100,000	0.0
OTHER FINANCING SOURCES/USES			(4,800.56)	(4,840.00)	8.0
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses a) Sources		8930-8979		0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
) TOTAL, OTHER FINANCING SOURCES/USES		- 6880-0989	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		:	(4.000.50)	(4)	
F. NET POSITION			(4,800.56)	(4,840.00)	0.8%
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	76,048.59	71,248.03	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,048.59	71,248.03	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)		-	76,048.59	71,248.03	-6.3%
2) Ending Net Position, June 30 (E + F1e)		-	71,248.03	66,408.03	-6.8%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	2.00		
		2120	0.00	0.00	0.0%
b) Restricted Net Position		9797	71,248.03	66,408.03	6.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS 1) Cash					include
a) in County Treasury		9110	9,206.49		
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	61,985.37		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	46.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets			0.00		
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			71,248.03		
DEFERRED OUTFLOWS OF RESOURCES			. 1/240.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

				· · · · · · · · · · · · · · · · · · ·	
Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
I. LIABILÍTIES				243501	Difference
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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)			71,248.03		

				-	
Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue		}			
Sales		ļ			
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	299.44	260.00	13.2
Net Increase (Decrease) in the Fair Value of Investr	nents	8662	0,00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0,00	
TOTAL, OTHER LOCAL REVENUE				0.00	0.0
			299.44	260.00	13.2
OTAL, REVENUES			299.44	260.00	-13.2

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					Difference
Certificated Teachers' Salaries		1100	0.00	0.00	
Certificated Pupil Support Salaries		1200	0.00		0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0
Other Certificated Salaries		1900	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.
ELASSIFIED SALARIES			0.00	0.00	0.
Classified Instructional Salaries		2100	0.00 }	0.00	٥
Classified Support Salaries		2200	0.00	0.00	0.
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.
Other Classified Salaries		2900	0.00	0.00	0.
TOTAL, CLASSIFIED SALARIES			0.00		0.
MPLOYEE BENEFITS	•			0.00	0.
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
ASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
ealth and Welfare Benefits		3401-3402	0.00	0.00	0.0
nemployment Insurance		3501-3502	0.00	0.00	
Vorkers' Compensation		3601-3602	0.00	0.00	0.0
PEB, Allocated		3701-3702	0.00	0.00	0.0
PEB, Active Employees		3751-3752	0.00	0.00	0.0
ther Employee Benefits		3901-3902	0.00	0.00	0.0
OTAL, EMPLOYEE BENEFITS			0.00		0.0
OKS AND SUPPLIES			0.00	0.00	0.0
pproved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.5
ooks and Other Reference Materials		4200	0.00	0.00	0.0
aterials and Supplies		4300	5,000.00	5,000.00	0.0
oncapitalized Equipment		4400	0.00		0.09
od		4700	0.00	0.00	0.09
OTAL, BOOKS AND SUPPLIES			5,000.00	0.00	0.09

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Fransfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100.00	100.00	
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENS	SES	r	100.00	100.00	0.0%
DEPRECIATION				150.00	0.0%
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	1				
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
FOTAL, EXPENSES			5,100.00	5,100.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS		· -			Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0,00	
(a) TOTAL, INTERFUND TRANSFERS IN				5.00	0.07
OTHER SOURCES/USES		-	0.00	0.00	0.09
SOURCES		j		į	Ì
Other Sources				,	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00		
USES			0.00	0,00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	
All Other Financing Uses		7699		0.00	0.0%
d) TOTAL, USES		1099	0.00		0.0%
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					J.076
3 + c - d + e)		ľ	0.00	0,00	0.0%

	2015	-16 Unaudited	Actuals	2016-17 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated
A. DISTRICT		<u></u> -			Paintagi PADA	Funded ADA
Total District Regular ADA						
Includes Opportunity Classes, Home &		}	İ	ļ		
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (includes Necessary Small School						
ADA)	9,761.17	9,776.92	9,762.08	9,894,30	0.004.00	
2. Total Basic Aid Choice/Court Ordered		0,110.02	3,702.00	9,094.30	9,894.30	9,894.30
Voluntary Pupil Transfer Regular ADA			[
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation	1					
Education, Special Education NPS/LCI					ı	
and Extended Year, and Community Day			ĺ			
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &	<u>}</u>		i	1		
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)						
5. District Funded County Program ADA	9,761.17	9,776.92	9,762.08	9,894.30	9,894,30	9,894.30
a. County Community Schools						0,004.00
b. Special Education-Special Day Class	47.00					· · · · · · · · · · · · · · · · · · ·
c. Special Education-NPS/LCI	17.00	17.81	17.00	15.70	15.70	15.70
d. Special Education Extended Year						
e. Other County Operated Programs:	·					
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary				ļ	İ	
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	17.00	17.81	47.00			
. TOTAL DISTRICT ADA		17.61	17.00	15.70	15.70	15.70
(Sum of Line A4 and Line A5g)	9,778,17	9,794.73	9,779.08	0.040.00		
. Adults in Correctional Facilities	5,,,,0.17	9,107.13	9,179.08	9,910.00	9,910.00	9,910.00
. Charter School ADA	KU-SONT KUTAN	PERSONAL PROPERTY.		Production and the second	ar itti kasasa a santa	
(Enter Charter School ADA using	Company of the compan	or States and	的 是对于1000年	经完全的推荐	是的存储。	处于2000年1900年
Tab C. Charter School ADA)		"我是你的我们	数 的杂级强长。	2010/2019 19:22		性物性的基準的

	Unaudited Balance July 1	Audit Adjustments/	Audited Balance			Ending Balance
Governmental Activities:			ouly .	increases	Decreases	June 30
Capital assets not being depreciated:						
Land	37.484.239.00	3 330 000 00	***************************************			
Work in Progress	438 207 00	0.00	40,714,239.00			40,714,239.00
Total capital assets not being depreciated	37 922 446 00	3 330 000 00	438,207.00	473,309.00	408,473.00	503,043.00
Capital assets being depreciated:	07,024,770.00	3,230,000.00	41,152,446.00	473,309.00	408,473.00	41,217,282.00
Land Improvements	16 770 808 00	9	10 770 000 00 I			
Buildings	206 198 248 00	100	306 408 340 00			16,770,808.00
Equipment	3 719 661 00	300	200,130,243.00	650,892.00		206,849,141.00
Total capital assets being depreciated	226 688 717 00	(3.00)	3,/19,658.00	508,677.00	87,705.00	4,140,630.00
Accumulated Depreciation for:		(2.00)	220,088,715.00	1,159,569.00	87,705.00	227,760,579.00
Land Improvements	(5,891,856,00)	0 00	/F 804 956 00)			
Buildings	(51,186,408.00)	800	(51 186 400 00)	(4.4.0.00)		(6,730,396.00)
Equipment	(2,716,518,00)	(1 254 00)	(2747 772 00)	(4,142,104.00)		(55,328,584.00)
Total accumulated depreciation	(59,794,782.00)	(1.246.00)	(50 706 029 00)	(201,712.00)	(84,057.00)	(2,835,427.00)
Total capital assets being depreciated, net	166,893,935.00	(1.248.00)	166 802 697 00	(4,002,430.00)	(84,057.00)	(64,894,407.00)
Governmental activity capital assets, net	204,816,381.00	3,228,752.00	208,045,133.00	(3,549,558,00)	3,648.00	162,866,172.00
Business-Type Activities:				(4)0 14,000,000	412,121,00	204,083,454.00
Capital assets not being depreciated:						-
Land			•			-
Work in Progress			0.00			0.00
Total capital assets not being depreciated	200	3	0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			! !			
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	9	0.00			0.00
Accumulated Depreciation for:		0.00	0.00	0.00	0.00	0.00
Buildings			0.00			
Equipment			0.00		 	0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being described	0.00	0.00	0.00			0.00
Business trop activity applied depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Easings-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	000

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

31 66910 0000000 Form CAT

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER	TITLE I	PL94-142	IDEA PART B PRIVATE SCHOOLS	PRESCHOOL - FEDERAL
IRECOURCE CORE	84.01	84.027		84.173
RESOURCE CODE	3010	3310	3311	3315
REVENUE OBJECT	8290	8181	8181	8182
LOCAL DESCRIPTION (if any)			0101	0102
AWARD				
Prior Year Carryover	180,099.00	0.00		
2. a. Current Year Award	860,435.00	1,607,005.00		0.00
b. Transferability (NCLB)				62,346.00
c. Other Adjustments				
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	860,435.00	1,607,005.00	0.00	
Required Matching Funds/Other		603,531.00	0.00	<u>62,346.00</u>
Total Available Award		000,001.00	17,413.00	52,332.00
(sum lines 1, 2d, & 3)	1,040,534.00	2,210,536.00	17 442 00	
REVENUES		2,210,000.00	17,413.00	114,678.00
5. Unearned Revenue Deferred from				
Prior Year	180,099.00	0.00	0.00	
6. Cash Received in Current Year	860,435.00	1,607,005.00	0.00	0.00
7. Contributed Matching Funds		603,531.00	17,413.00	62,346.00
8. Total Available (sum lines 5, 6, & 7)	1,040,534.00	2,210,536.00	17,413.00	52,332.00
EXPENDITURES			17,413.00	114,678.00
Donor-Authorized Expenditures	875,756.00	2,210,536.00	17,413.00	144 070 00
10. Non Donor-Authorized			11,410.00	114,678.00
Expenditures				
11. Total Expenditures (lines 9 & 10)	875,756.00	2,210,536.00	17,413.00	114 679 00
12. Amounts Included in			11,410.00	114,678.00
Line 6 above for Prior		•		
Year Adjustments				
3. Calculation of Unearned Revenue				
or A/P, & A/R amounts				
(line 8 minus line 9 plus line 12) a. Unearned Revenue	164,778.00	0.00	0.00	0.00
b. Accounts Payable	164,778.00	0.00	0.00	0.00
D. Accounts Payable			0.00	0.00
c. Accounts Receivable				
4. Unused Grant Award Calculation				
(line 4 minus line 9)	164,778.00	0.00	0.00	0.00
5. If Carryover is allowed,				
enter line 14 amount here 6. Reconciliation of Revenue				
	7			
(line 5 plus line 6 minus line 13a		i		
minus line 13b plus line 13c)	<u>875,756</u> .00	1,607,005.00	0.00	62,346.00

31 66910 0000000 Form CAT

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

FEDERAL PROGRAM NAME	PRESCHOOL - STATE	SPECIAL ED MENTAL HEALTH	TITLE II, PART A TEACHER QUALITY	TITLE III IMMIGRANT
FEDERAL CATALOG NUMBER	84.027A	84.027A		EDUCATION
RESOURCE CODE	3320	3327	84.367	84.365
REVENUE OBJECT	8182	8182	4035	4201
LOCAL DESCRIPTION (if any)		0102	8290	8209
AWARD				
Prior Year Carryover	0.00	0.00		
2. a. Current Year Award	200,742.00	110,092.00	1,782.00	0.0
b. Transferability (NCLB)		110,032.00	195,576.00	15,434.0
c. Other Adjustments				
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	200,742.00	110 000 00		
Required Matching Funds/Other	54,574.00	110,092.00	195,576.00	15,434.0
4. Total Available Award		 +		
(sum lines 1, 2d, & 3)	255,316.00	110 000 00	4	
REVENUES		110,092.00	197,358.00	15,434.0
5. Unearned Revenue Deferred from				
Prior Year	0.00	0.00	4 700 00	
6. Cash Received in Current Year	200,742.00	110,092.00	1,782.00	0.0
7. Contributed Matching Funds	54,574.00	110,032.00	195,576.00	15,434.0
8. Total Available (sum lines 5, 6, & 7)	255,316.00	110,092.00	407.050.00	
XPENDITURES		110,032.00	197,358.00	15,434.0
9. Donor-Authorized Expenditures	255,316.00	110,092.00	102,000,00	
Non Donor-Authorized		110,002.00	192,906.00	12,209.0
Expenditures				
1. Total Expenditures (lines 9 & 10)	255,316.00	110,092.00	102.000.00	 -
2. Amounts Included in			192,906.00	12,209.0
Line 6 above for Prior		ľ		
Year Adjustments		1	i	
Calculation of Unearned Revenue or A/P, & A/R amounts				
(line 8 minus line 0 along the con-		ľ	ļ	
(line 8 minus line 9 plus line 12) a. Unearned Revenue	0.00	0.00	4,452.00	0.000 -
b. Accounts Payable	0.00	0.00	4,452.00	3,225.00
c. Accounts Payable			7,702.00	3,225.00
. Unused Grant Award Calculation				
(line 4 minus line 9)	T			
If Carryover is allowed,	0.00	0.00	4,452.00	2 225 24
enter line 14 amount here	T			3,225.00
Reconciliation of Revenue	<u>_</u>		l	
(line 5 plus line 6 minus line 13a	Т			
minus line 13b plus line 13c)		J		
e Tob plus line 13C)	200,742.00	110,092.00	192,906.00	12,209.00

2015-16 Unaudited Actuals FEDERAL GRANT AWARDS,

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE III LIMITED ENGLISH	TEAM NUTRITION	
FEDERAL CATALOG NUMBER	84.365	- LAWING IKITION	TOTAL
RESOURCE CODE	4203	5454	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any) AWARD			
Prior Year Carryover			
2. a. Current Year Award	45,724.00	0.00	
b. Transferability (NCLB)	114,930.00	13,600.00	227,605.0
c. Other Adjustments		10,000.00	3,180,160.0
d. Adj Curr Yr Award			0.0
(sum lines 2a, 2b, & 2c)			0.00
3. Required Matching Funds/Other	114,930.00	13,600.00	2 100 400 0
Total Available Award			3,180,160.00
(sum lines 1, 2d, & 3)			727,850.00
REVENUES	160,654.00	13,600.00	<u>4,135,</u> 615.00
5. Unearned Revenue Deferred from			-, 100,010.00
Prior Year	45 70 4 4 5		
6. Cash Received in Current Year	45,724.00	0.00	227,605.00
7. Contributed Matching Funds	114,930.00	13,600.00	3,180,160.00
8. Total Available (sum lines 5 6 8 7)	160 654 00		727,850.00
XPENDITURES	160,654.00	13,600.00	4,135,615.00
Donor-Authorized Expenditures	152,036.00	<u></u>	
Non Donor-Authorized	102,030.00	5,220.00	3,946,162.00
Expenditures		i	
1. Total Expenditures (lines 9 & 10)	152,036.00	E 220 00	0.00
2. Amounts Included in		5,220.00	3,946,162.00
Line 6 above for Prior		ł	
Year Adjustments		ł	_
3. Calculation of Unearned Revenue			0.00
or A/P, & A/R amounts	J		
(line 8 minus line 9 plus line 12) a. Unearned Revenue	<u>8,</u> 618.00	8,380.00	100 400 6-
b. Accounts Payable	8,618.00	8,380.00	189,453.00
c. Accounts Receivable			189,453.00
. Unused Grant Award Calculation			0.00
(line 4 minus line 9)	7		0.00
. If Carryover is allowed,	8,618.00	8,380.00	189,453.00
enter line 14 amount here	T		103,455.00
Reconciliation of Revenue	- 		0.00
(line 5 plus line 6 minus line 13a	ł		
minus line 13b plus line 13c)	150 000 00	ļ	J
	152,036.00	<u>5,220.</u> 00	<u>3,218,312.</u> 00

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

	SCHOOL BREAKFAST	AFTER SCHOOL EDUCATION AND	
STATE PROGRAM NAME	STARTUP	SAFETY(ASES)	TOTAL
RESOURCE CODE	5380	6010	101742
REVENUE OBJECT	8520	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
Prior Year Carryover	0.00	0.00	0.00
a. Current Year Award	30,600.00	225,000.00	255,600.00
b. Other Adjustments		220,000.00	0.00
c. Adj Curr Yr Award			0.00
(sum lines 2a & 2b)	30,600.00	225,000.00	255,600.00
Required Matching Funds/Other			0.00
Total Available Award			0.00
(sum lines 1, 2c, & 3)	30,600.00	225,000.00	255,600.00
REVENUES			200,000.00
5. Unearned Revenue Deferred from			
Prior Year	0.00	0.00	0.00
6. Cash Received in Current Year	30,600.00	202,500.00	233,100.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	30,600.00	202,500.00	233,100.00
EXPENDITURES			200, 100.00
Donor-Authorized Expenditures	15,084.00	225,000.00	240,084.00
10. Non Donor-Authorized			240,004.00
Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	15,084.00	225,000.00	240,084.00
12. Amounts Included in Line 6 above			240,004.00
for Prior Year Adjustments			0.00
Calculation of Unearned Revenue			0.00
or A/P, & A/R amounts		i	
(line 8 minus line 9 plus line 12)	15,516.00	(22,500,00)	(6,984.00)
a. Unearned Revenue	15,516.00		15,516.00
b. Accounts Payable			0.00
c. Accounts Receivable		22,500.00	22,500.00
Unused Grant Award Calculation			
(line 4 minus line 9)	15,516.00	0.00	15,516.00
5. If Carryover is allowed,			10,010.00
enter line 14 amount here			0.00
6. Reconciliation of Revenue			0.00
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	15,084.00	225,000.00	240,084,00

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

		S SOBJECT TO RES	THO LED ENDING	T
FEDERAL PROGRAM NAME	MIDI-CAL ADMIN		NEEDY	ļ
FEDERAL CATALOG NUMBER	ACTIVITIES	NSLP	BREAKFAST	FEDERAL SNAC
RESOURCE CODE	<u></u>	10.555	10.553	10.553
REVENUE OBJECT	6	5310	5310	5310
LOCAL DESCRIPTION (if any)	8290	8220	8220	8220
AWARD		SO 40	SO 42	SO 37
Prior Year Restricted				3007
Ending Balance	00 000 00			
2. a. Current Year Award	93,630.00	0.00	0.00	0.0
b. Other Adjustments	135,219.00	2,439,537.00	486,152.00	26,493.0
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	405.040.00	_		
3. Required Matching Funds/Other	135,219.00	<u>2,439,537.00</u>	486,152.00	26,493.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	220 040 00			
REVENUES	228,849.00	2,439,537.00	486,152.00	26,493.00
5. Cash Received in Current Year	135,219.00	0.055.500.50		
6. Amounts Included in Line 5 for	133,219.00	2,055,580.00	408,911.00	22,553.00
Prior Year Adjustments		ŀ		
7. a. Accounts Receivable			<u></u>	
(line 2c minus lines 5 & 6)	0.00	393 057 00		
b. Noncurrent Accounts Receivable		383,957.00	77,241.00	3,940.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	383,957.00	77.044.00	
Contributed Matching Funds		303,837.00	77,241.00	3,940.00
9. Total Available				
(sum lines 5, 7c, & 8)	135,219.00	2,439,537.00	496 450 00	
XPENDITURES		2,400,007.00	486,152.00	26,493.00
Donor-Authorized Expenditures	19,997.00	2,439,537.00	486,152.00	
Non Donor-Authorized			400, 102.00	<u>26,493.00</u>
Expenditures		j		
2. Total Expenditures				
(line 10 plus line 11)	19,997.00	2,439,537.00	486,152.00	00 400 55
ESTRICTED ENDING BALANCE			700, 102.00	26,493.00
3. Current Year				
(line 4 minus line 10)	208,852.00	0.00 \	0.00	0.00

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

	E FOR CATEGORICAL	2 20RIECT TO
FEDERAL PROGRAM NAME	MEDI-CAL BILLING	
FEDERAL CATALOG NUMBER	93.778	TOTAL
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	0290	
AWARD		
Prior Year Restricted	 	
Ending Balance	242,918.00	000 = 10 =
2. a. Current Year Award	226,259.00	336,548.0
b. Other Adjustments	220,239.00	3,313,660.0
c. Adj Curr Yr Award		0.0
(sum lines 2a & 2b)	226,259.00	0.040.000 -
3. Required Matching Funds/Other	220,209.00	3,313,660.0
4. Total Available Award		0.0
(sum lines 1, 2c, & 3)	469,177.00	3 650 000 0
REVENUES	100,117.00	3,650,208.00
5. Cash Received in Current Year	226,259.00	2,848,522.00
6. Amounts Included in Line 5 for		2,040,022.00
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	465,138.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	465,138.00
8. Contributed Matching Funds		0.00
9. Total Available		0.00
(sum lines 5, 7c, & 8) EXPENDITURES	226,259.00	3,313,660.00
10. Donor-Authorized Expenditures		7: -1-50.00
11. Non Donor-Authorized Expenditures	218,904.00	3,191,083.00
Expenditures		
Total Expenditures		0.00
(line 10 plus line 11)		
RESTRICTED ENDING BALANCE	218,904.00	3,191,083.00
3. Current Year		
(line 4 minus line 10)	252.5	·
· Anneo Into 10)	250,273.00	459,125.00

2015-16 Unaudited Actuals

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

			O LYIC LED FUDING	BALANCES
STATE PROGRAM NAME	_ PUPIL TESTING	015	CA CLEAN ENERGY JOBS	EDUCATOR
RESOURCE CODE		CAFETERIA	ACT - PROP 39	EFFECTIVENESS
REVENUE OBJECT	15	5310	6230	6264
LOCAL DESCRIPTION (if any)	8590	8520	8590	8590
AWARD				0030
Prior Year Restricted	 			
Ending Balance	24,000,00			
2. a. Current Year Award	34,296.00	0.00	484,219.00	0.00
b. Other Adjustments	26,079.00	223,049.00	395,587.00	758,875.00
c. Adj Curr Yr Award	├ ─ ───			
(sum lines 2a & 2b)	26 070 00			
3. Required Matching Funds/Other	26,079.00 33,650.00	223,049.00	395,587.00	758,875.00
4. Total Available Award	33,000.00			
(sum lines 1, 2c, & 3)	94,025.00			
REVENUES	94,023.00	223,049.00	879,806.00	758,875.00
5. Cash Received in Current Year	0.00			
6. Amounts Included in Line 5 for	0.00	187,916.00	0.00	758,875.00
Prior Year Adjustments		l l		
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	26,079.00	05 400 05		
b. Noncurrent Accounts Receivable	20,079.00	35,133.00	395,587.00	0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	26,079.00	25 422 22	[
Contributed Matching Funds		35,133.00	<u>395,</u> 587.00	0.00
9. Total Available				
(sum lines 5, 7c, & 8)	26,079.00	222 040 00		
KPENDITURES		223,049.00	<u>395,587.00</u>	<u>758,</u> 875.00
). Donor-Authorized Expenditures	74,486.00	223,049.00		
. Non Donor-Authorized		223,049.00	393,047.00	247,637.00
Expenditures		ľ	ľ	
. Total Expenditures	·			
(line 10 plus line 11)	74,486.00	223,049.00	200 0 17 00	
STRICTED ENDING BALANCE		223,049.00	393,047.00	247,637.00
Current Year				
(line 4 minus line 10)	19,539.00	0.00	400 750 51	
	7	0.00]	486,759.00	511,238.00

2015-16 Unaudited Actuals

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

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STATE PROGRAM NAME RESOURCE CODE	SPECIAL EDUCATION	SPECIAL EDUCATION MENTAL HEALTH	TOTAL
REVENUE OBJECT	6500	6512	
	8792	8590	
LOCAL DESCRIPTION (if any)			
Prior Year Restricted			
Ending Balance			
2. a. Current Year Award	0.00	2,079,837.00	2,598,352.0
b. Other Adjustments	3,874,641.00	590,708.00	5,868,939.0
c. Adj Curr Yr Award			0.00
(sum lines 2a & 2b)	Í		
Required Matching Funds/Other	<u>3,874,641.00</u>	590,708.00	5,868,939.00
Total Available Award	8,424,031.00		8,457,681.00
(sum lines 1, 2c, & 3)			
REVENUES	12,298,672.00	<u>2,670,545.0</u> 0	16,924,972.0
5. Cash Received in Current Year	<u></u>		
6. Amounts Included in Line 5 for	3,874,641.00	432,603.00	5,254,035.00
Prior Year Adjustments			
7. a. Accounts Receivable			0.00
(line 2c minus lines 5 & 6)	<u> </u>		
b. Noncurrent Accounts Receivable	0.00	<u>158,105</u> .00	614,904.00
c. Current Accounts Receivable			0.00
(line 7a minus line 7b)	0.00	158,105.00	
8. Contributed Matching Funds			614,904.00
9. Total Available			0.00
(sum lines 5, 7c, & 8)	<u>3,</u> 874,641.00	590,708.00	5,868,939.00
XPENDITURES			3,000,939.00
Donor-Authorized Expenditures	12,298,672.00	275,923.00	13,512,814.00
Non Donor-Authorized			15,512,614.00
Expenditures		ł	0.00
2. Total Expenditures			0.00
(line 10 plus line 11)	12,298,672.00	275,923.00	13,512,814.00
ESTRICTED ENDING BALANCE 3. Current Year			10,012,014.00
	<u> </u>		
(line 4 minus line 10)	0.00	2,394,622.00	3,412,158.00

2015-16 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS

31 66910 0000000 Form CAT

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	CATE	HOME TO	SPECIAL ED HOME TO	
RESOURCE CODE	GATE	SCHOOL TRANS	SCHOOL	PTC
REVENUE OBJECT	140	230	240	9476
LOCAL DESCRIPTION (if any)	8980	8980	8980	8699
AWARD				0099
Prior Year Restricted				
Ending Balance				
2. a. Current Year Award	12,751.00	0.00	308,567.00	622.0
b. Other Adjustments	26,173.00	242,309.00	1,120,229.00	46,125.0
c. Adj Curr Yr Award				-10, 123.0
(sum lines 2a & 2b)				
3. Required Matching Funds/Other		242,309.00	1,120,229.00	46 10E 0
Total Available Award		84,164.00	1,120,220.00	46,125.0
(sum lines 1, 2c, & 3)				
REVENUES	38,924.00	326,473.00	1,428,796.00	46 747 0
5. Cash Received in Current Year				46,747.0
6. Amounts Included in Line 5 for	26,173.00	242,309.00	1,120,229.00	18,602.0
Prior Year Adjustments	1		7, 20,000	10,002.0
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)				
b. Noncurrent Accounts	0.00	<u>0</u> .00	0.00	27,523.0
Receivable		T		21,020.0
c. Current Accounts Receivable				
(line 7a minus line 7b)				
8. Contributed Matching Funds	0.00	0.00	0.00	27,523.0
9. Total Available				
(sum lines 5, 7c, & 8)	00 470 00			
XPENDITURES	26,173.00	242,309.00	<u>1,120,229.00</u>	46,125.0
Donor-Authorized Expenditures				10,120.0
1. Non Donor-Authorized	33,634.00	326,473.00	1,428,796.00	31,774.00
Expenditures				
2. Total Expenditures				
(line 10 plus line 11)	22 624 50			
ESTRICTED ENDING BALANCE	33,634.00	326,473.00	1,428,796.00	31,774.00
B. Current Year				
(line 4 minus line 10)	£ 200 00	_ [
	5,290.00	0.00	0.00	14,973.00

2015-16 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS

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SCHEDUL	REVENUES, A E FOR CATEGORICA	AND EXPENDITURES	S - ALL FUNDS STRICTED ENDING	BALANCES
LOCAL PROGRAM NAME RESOURCE CODE	ASB	MISCELLANEOUS DONATIONS	NOBORI-BURKE MEMORIAL	RCSD FOUNDATON AWARD
REVENUE OBJECT	9479	9483	9484	9683
LOCAL DESCRIPTION (if any)	8699	8699	8699	8699
AWARD				
Prior Year Restricted Ending Balance Current Year Award	30,897.00	271,282.00	5,582.00	5 470 00
	167,343.00	694,320.00	5,000.00	5,470.00
b. Other Adjustments	L			119,719.00
c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 4. Total Available Award	167,343.00	694,320.00	5,000.00	119,719.00
(sum lines 1, 2c, & 3)	198,240.00	965,602.00	10,582.00	125,189.00
Cash Received in Current Year Amounts Included in Line 5 for Prior Year Adjustments	122,667.00	538,431.00	5,000.00	119,719.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable	44,676.00	155,889.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b) B. Contributed Matching Funds 9. Total Available	44,676.00	155,889.00	0.00	0.00
(sum lines 5, 7c, & 8) XPENDITURES	167,343.00	694,320.00	5,000.00	119,719.00
Donor-Authorized Expenditures Non Donor-Authorized	145,801.00	670,931.00	63.00	92,763.00
Expenditures Total Expenditures (fine 10 plus line 11) STRICTED ENDING BALANCE	145,801.00	670,931.00	63.00	92,763.00
. Current Year (line 4 minus line 10)	52,439.00	294,671.00	10,519.00	32,426.00

2015-16 Unaudited Actuals

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

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TOTAL	JLE FOR CATEGORIC
LOCAL PROGRAM NAME	*****
RESOURCE CODE	TOTAL
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
Prior Year Restricted	
Ending Balance	605 474 64
2. a. Current Year Award	635,171.00
b. Other Adjustments	2,421,218.00
c. Adj Curr Yr Award	0.00
(sum lines 2a & 2b)	2 424 040 00
3. Required Matching Funds/Other	2,421,218.00
4. Total Available Award	84,164.00
(sum lines 1, 2c, & 3)	3 140 553 00
REVENUES	3,140,553.00
5. Cash Received in Current Year	2,193,130.00
6. Amounts Included in Line 5 for	2,100,100.00
Prior Year Adjustments	0.00
7. a. Accounts Receivable	0.00
(line 2c minus lines 5 & 6)	228,088.00
b. Noncurrent Accounts	
Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	228,088.00
8. Contributed Matching Funds	0.00
9. Total Available	
(sum lines 5, 7c, & 8)	2,421,218.00
EXPENDITURES	
Donor-Authorized Expenditures Non Donor Authority	2,730,235.00
Non Donor-Authorized Expenditures	
2. Total Expenditures	0.00
/line 10 plus line 14)	
(line 10 plus line 11) RESTRICTED ENDING BALANCE	2,730,235.00
3. Current Year	
(line 4 minus line 10)]
(mio - minus ime 10)	410,318.00

Unaudited Actuals 2015-16 Unaudited Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

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Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2)	EDP	(00.0-00.4)	EDF
							(40)	NO.	(5)	<u> No.</u>
46,187,065.45	301	0.00	303	46,187,065,45	305	726 895 23		207		
		· · · · · · · · · · · · · · · · · · ·						∃³0′ I	45,460,170.22	309
10,998,571.63	311	0.00	313	10,998,571,63	315	387 630 31		247		
}				· · · · · · · · · · · · · · · · · · ·		007,000.01			10,610,941.32	319
16,652,556.42	321	308,574,71	323	16.343.981 71	325	303 042 00				
	ſ				J_3	003,042.90	·— -— -	327	16,040,938.81	329
3,599,904.66	331	16,293.89	333	3.583 610 77	335	207 769 50				
	Γ				•••	291,100.00	-· · ·	337	3,285,842.27	339
7,637,190.87	341	56,393.00	343	7,580 797 87	345	2 587 117 25				l
			_			£,007,117.Z5			4,993,680.62	349
	(1) 46,187,065.45 10,998,571.63 16,652,556.42 3,599,904.66		(1) No. (2) 46,187,065.45 301 0.00 10,998,571.63 311 0.00 16,652,556.42 321 308,574.71 3,599,904.66 331 16,293.89 7,637,190.87 341 56,393.00	(1) No. (2) No. 46,187,065.45 301 0.00 303 10,998,571.63 311 0.00 313 16,652,556.42 321 308,574.71 323 3,599,904.66 331 16,293.89 333	(1) No. (2) No. (3) 46,187,065.45 301 0.00 303 46,187,065.45 10,998,571.63 311 0.00 313 10,998,571.63 16,652,556.42 321 308,574.71 323 16,343,981.71 3,599,904.66 331 16,293.89 333 3,583,610.77 7,637,190.87 341 56,393.00 343 7,580,797.87	(1) No. (2) No. (3) No. 46,187,065.45 301 0.00 303 46,187,065.45 305 10,998,571.63 311 0.00 313 10,998,571.63 315 16,652,556.42 321 308,574.71 323 16,343,981.71 325 3,599,904.66 331 16,293.89 333 3,583,610.77 335 7,637,190.87 341 56,393.00 343 7,580,797.87 345	(1) No. (2) No. (3) No. (3ee Note 2) (4a) 46,187,065.45 301 0.00 303 46,187,065.45 305 726,895.23 10,998,571.63 311 0.00 313 10,998,571.63 315 387,630.31 16,652,556.42 321 308,574.71 323 16,343,981.71 325 303,042.90 3,599,904.66 331 16,293.89 333 3,583,610.77 335 297,768.50 7,637,190.87 341 56,393.00 343 7,580,797.87 345 2,587,117.25	(1) No. (See Note 1) (2) No. (3) (See Note 2) (See Note 2) (4a) (4b) 46,187,065.45 301 0.00 303 46,187,065.45 305 726,895.23 10,998,571.63 311 0.00 313 10,998,571.63 315 387,630.31 16,652,556.42 321 308,574.71 323 16,343,981.71 325 303,042.90 3,599,904.66 331 16,293.89 333 3,583,610.77 335 297,768.50 7,637,190.87 341 56,393.00 343 7,580,797.87 345 2,587,117.25	(1) No. (See Note 1) (See Note 2) (See Note 2) (See Note 2) (4a) (4b) No. (4b) No. (4b) No. (4b) No. (4b) No. (4b) No. (4b) No. (4b) No. (4b) No. (4c) (4c) (4c) (4c) (4c) (4c) (4c) (4c)	(1) No. (See Note 1) (Depth (Col 1 - Col 2) (See Note 2)

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.

ART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDI
. 1000101 Octobro 031 Ct EQ 71011	1100	39,882,957.67	No.
	2100	2,824,508,42	
STRS.	3101 & 3102	6,645,762,97	_,
· · · · · · · · · · · · · · · · · · ·	3201 & 3202	367,696.79	
OASDI - Regular, Medicare and Alternative. Health & Welfare Benefits (EC 41372)	3301 & 3302	814,966,90	
(Include Health, Dental, Vision, Pharmaceutical, and			1
Annuity Plans)	2404 9 0400		
onemployment insurance	3401 & 3402	3,382,421.57	385
vvolkers Compensation insurance	3501 & 3502	20,637.77	390
OFED, Active Employees (EC 41372)	3601 & 3602	710,022.39	392
O. Other Benefits (EC 22310). SUBTOTAL Salaries and Benefits (Sum Lines 1 - 40). U. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 40).	3751 & 3752	0.00]
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	3901 & 3902	<u>182,925.76</u>	393
Loss. reacher and instructional Arce Salanex and		54,831,900.24	395
Benefits deducted in Column 2 Ba. Less: Teacher and Instructional Aide Salaries and			
Todation and mondottorid: And Caldife? and	h -		1
Benefits (other than Lottery) deducted in Column 4a (Extracted). b. Less: Teacher and Instructional Aide Salaries and	}		
			396
Benefits (other than Lottery) deducted in Column 4b (Overridee)*			l
TOTAL SALARIES AND BENEFITS. Percent of Current Cost of Education Expended for Classroom			396
Percent of Current Cost of Education Expended for Classroom		54,831,900.24	397
Compensation (EDP 397 divided by EDP 369) Line 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.			1
	F-	68.21%	
of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)		
2.	Percentage spent by this district (Part II, Line 15)	60.00%	
	A crossite de poloni de maniment (1 dat m. chie 1 milles chie 2)		
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). Deficiency Amount (Part III Line 3 times Line 4)	0.00%	
<u>5.</u>	Deficiency Amount (Part III, Line 3 times Line 4)	80,391,573.24	
		0.00	

PART IV: Explanation for adjustments entered in Part I, Co	lumn 4b (required)
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∠ usiness-type activities long-term liabilities	General Obligation Bonds Payable State School Building Loans Payable Certificates of Participation Payable Capital Leases Payable Lease Revenue Bonds Payable Other General Long-Term Debt Net Pension Liability Net OPEB Obligation Compensated Absences Payable	Governmental Activities: General Obligation Bonds Payable State School Building Loans Payable Condificates of Participation Payable Condificates of Participation Payable Lease Revenue Bonds Payable Lease Revenue Bonds Payable Other General Long-Term Debt Net Pension Liability Net OPEB Obligation Compensated Absences Payable Governmental activities long-term liabilities Business-Type Activities:	
0.00		38,951,542.00 9,695,000.00 225,341.00 2,170,526.00 4,668,966.00 136,364.00 55,847,739.00	Unaudited Balance July 1
0.00		0.00	Audit Adjustments/ Restatements
0.00	0.00 0.00 0.00 0.00 0.00 0.00	38,951,542.00 0.00 9,695,000.00 225,341.00 0.00 2,170,526.00 0.00 4,668,966.00 136,364.00 55,847,739.00	Audited Balance July 1
0.00		1,218,688.00 213,304.00 625,518.00 1,313,073.00 43,116.00 3,413,699.00	Increases
0.00		5,916,588,00 940,000,00 138,564,00 409,749.00 308,575.00 7,713,476.00	Decreases
0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	34,253,642.00 0.00 8,755,000.00 300,081.00 0.00 2,386,295.00 0.00 5,673,464.00 179,480.00 51,547,962.00	Ending Balance
0.00		6,497,888.00 975,000.00 138,682.00 479,245.00 290,468.00 179,480.00 8,560,763.00	Amounts Due Within

Prior YEAR DATA Prior YEAR Prior YEAR DATA Prior YEAR			———	Calculations			Forn
Extracted Data Adjustments Totals Data Adjustments Totals Data Adjustments Totals Data Adjustments Totals Totals Totals					<u> </u>	2016-17	
A PRIOR YEAR DATA Adjustments* Totals Data Adjustments* Totals Data Adjustments* Totals Data Adjustments* Totals Data Adjustments* Totals Data		Extracted	Calculations	Entance Dec	 	Calculations	
A. PRICH YEAR DATA C014-19 Acquaint C014-19 A			Adiustmente*		1		Entered Data/
Color For Adjust Appropriators Limit and Grant ADA are from distillation for the CDE		 -		Totals	Data	Adjustments*	
FINAL PRICE YEAR APPROPRIATIONS LIMIT	(2014-15 Actual Appropriations Limit and Gann ADA		ZU14-15 ACTUAL			2015-16 Actual	
Prictional Line D11, Pri volumn 5,186,120 at 5,186,141 56 5,186,141 56 5,186,141 56 5,586,120 at	are from district's prior year Gann data reported to the CDE)			T	<u> </u>		
Prictional Line D11, Pri volumn 5,186,120 at 5,186,141 56 5,186,141 56 5,186,141 56 5,586,120 at	1. FINAL PRIOR YEAR ADDRODDIATIONS						
2. PRICHY YEAR GANN ADA (Preloadline B3, PY column) ADJUSTMENTS TO PRIOR YEAR LIMIT 3. District Lapses, Recognizations and Other Transfers 4. Temporary Voter Approved increases 5. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A5, plan A4 mixus A5) 6. Loss Lapses of Voter Approved increases 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A5, plan A4 mixus A5) 7. ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A5, plan A4 mixus A5) 8. CURRENT YEAR CANN ADA (2016-18 data should be to Principal Apportionment Software Atheriance reports and include ADA for charter schools reporting with the district) 7. Total k (12 ADA (Ferm A, Line A5) 7. Total k (12 ADA (Ferm A, Line A5) 7. Total k (12 ADA (Ferm A, Line C9) 7. Total Charter Schools ADA (Form A, Line C9) 7. Total Charter Schools ADA (Form A, Line C9) 7. Total Charter Schools ADA (Form A, Line C9) 7. Total Charter Schools (ADA (Form A, Line C9) 7. Total k (12 ADA (Ferm A, Line C9) 7. Total Charter Schools (ADA (Ferm A, Line C9) 7. Total Ch	(Preload/Line D11 PY column)			İ	·		
ADJUSTMENTS TO PRIOR YEAR LIMIT 3. District Lapses, Reciparizations and Other Transfers 5. Less: Lapses, Reciparizations and other Transfers 6. TOTAL ADJUSTMENTS PRIOR YEAR LIMIT (Lines AS plus AF Approved in Creases 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reciparizations and other transfers and only adjustments to the appropriations limit are entered in Line A3 above) 2. TOTAL ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reciparizations and other transfers, and only adjustments to the appropriations limit are entered in Line A3 above) 2. CLICRENT YEAR GANN ADA (2016-16 that advoid its to Prioripal Appendioment ADA) (2016-16 that ADA) (2016-16 that ADA) (2016-16 that ADA) (2016-16 that ADA) (2016-16 that ADA) (2016-16 that ADA) (2016-16 that ADA) (2016-16 that ADA) (201	2. PRIOR YEAR GANN ADA (Preload/Line B3, DV column)			51,985,141.59	f e		70.00
3. District Lapses, Record Section and Other Transfers 4. Temporary Volar Approved Increases 5. Less: Lapses of Voler Approved Increases 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) 7. ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) 8. CURRENT YEAR GANN ADA (2016-16 data should tie to Principal Apportionment A2016-16 data should tie to Principa		9,556.23		9,566.23	1		
4. Temporary Voter Approved Increases 5. Less: Lapse of Voter Approved Increases 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reoparitations and other framefers, and only it agustments to the appropriations limit are entered in Line A3 above) 8. CURRENT YEAR GANN ADA 2015-16 P2 Report 2015-16 data should lise to Pholipal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district, 1. Total K-12 ADA (Form A, Line A9) 9.778.17 9.910.00 9.00 9.00 9.00 9.00 9.00 9.00	ADJUSTMENTS TO PRIOR YEAR LIMIT	44	ilietmonto to 504 4	4-			
6. Less: Lapses of Voler Approved increases 8. TOTAL ADUISTMENTS TO PRICE YEAR ADM (Ching As plus A4 minus A5) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	District Lapses, Reorganizations and Other Transfers		Justinents to 2014-	15	A	djustments to 2015	-16
6. TOTAL ADJUSTMENTS TO PRIOR YEAR ADA (Ciny for district lapses, reorganizations and cother transfers, and only of adjustments to the appropriations limit are entered in Line A3 above) 2015-16 P2 Report 2016-17 P2 Estimate 2016-17 P2 Es	5. Less: Language of Voter Approved Increases				1		
(Lines AS plus A minus AS) 7. ADJUSTMENTS TO PIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) 8. CURRENT YEAR GANN ADA (2016-16 data should the to Principal Apportionment Sortware Afternations cerebrate and include ADA for charter schools reporting with the district) 1. Total In-L2 ADA (Form A, Line C8) 2. Total Charter Schools ADA (Form A, Line C9) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) C. LOCAL PROCEEDS OF TAXESISTATE ADR RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 82) 1. Homeowner Exemption (Oplect 8022) 2. Timber Yield Tax (Oplect 8022) 2. Timber Yield Tax (Oplect 8022) 3. Other Subventicestin-Lie Traves (Object 8024) 4. Secured R0II Taxes (Object 8024) 5. Linescure R0II Taxes (Object 8024) 6. Prior Years' Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8024) 7. Supplemental Taxes (Object 8026) 7. Penalties and Inf. from Delinquent Taxes (Object 8026) 7. Penalties and Inf. from Delinquent Taxes (Object 8026) 7. Penalties and Inf. from Delinquent Taxes (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Object 8029 (Object 8026) 7. Obj	6. TOTAL AD II ISTMENTS TO DRIVE YEAR I WAS						
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only it adjustments to the appropriations limit are entered in Line A3 above) 8. CURRENT YEAR GANN ADA (2015-16 data should the to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) 1. Total K-12 ADA (Form A, Line A9) 2. Total Charter Schools ADA (Form A, Line C9) 3. TOTAL CURRENT YEAR P ADA (Line B1 plus B2) 4. Total CHARENT YEAR P ADA (Line B1 plus B2) 5. TOTAL CURRENT YEAR P ADA (Line B1 plus B2) C. LOCAL PROCEEDS OF TAXESISTATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 82) 1. Homeowners' Exemption (Optice 8021) 2. Timber Yield Tax (Object 8022) 2. Timber Yield Tax (Object 8022) 3. Other Subventions/full-lest Taxes (Object 8023) 3. Other Subventions/full-lest Taxes (Object 8024) 4. Secured Roll Taxes (Object 8024) 5. Unsecured Roll Taxes (Object 8024) 5. Supplemental Taxes (Object 8043) 5. Supplemental Taxes (Object 8044) 6. Ed. Rov. Augmentation Fund (ERAF) (Object 8045) 6. Penalties and Inf. from Delinquent Taxes (Object 8049) 6. Penalties and Inf. from Delinquent Taxes (Object 8049) 6. Doil On On On On On On On On On On On On On	(Lines A3 plus A4 minus A5)		la e da e la carri		1		
COUNT OF district lapses, recognizations and direr transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) E. CURRENT YEAR GANN ADA (2015-16 data should be to Principal Apportionment (2016-17 data should be to Principal Apportionment (2016-17 data should be to Principal Apportionment (2016-17 data should be to Principal Apportionment (2016-17 data should be to Principal App				0.00			
chier fransfers, and only if adjustments to the appropriations limit are entered in Line A3 above) B. CURRENT YEAR GANN ADA (2015-16 data should lite to Principal Apportionment Software Atherdance reports and include ADA for charter schools reporting with the district) 1. Total K-12 ADA (Form A, Line A8) 2. Total Charter Schools ADA (Form A, Line C9) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowner's Exemption (Object 8021) 2. Timber Yeld Tax (Object 8022) 3. Other Subventionaffu-Lieu Taxes (Cobject 8043) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8044) 6. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Prior Years' Taxes (Object 8044) 9. Prior Years' Taxes (Object 8044) 10. Other in-Lieu Taxes (Object 8047) 11. Comm. Redevelopment Funds (Object 8047) 12. Parcel Taxes (Object 8082) 13. Other Non-Ad Valorem Taxes (Object 8082) (Taxes only) 14. Penattics and Int. from Delinquent Taxes (Object 8082) 15. Prior Years of Taxes (Object 8082) 16. Other In-Lieu Taxes (Object 8082) 17. Comm. Redevelopment Funds (Object 8047 & 8825) 18. Parcel Taxes (Object 8082) 19. Parcel Taxes (Object 8082) 10. Other In-Lieu Taxes (Object 8082) (Taxes only) 10. Other In-Lieu Taxes (Object 8082) (Taxes only) 11. Comm. Redevelopment Funds (Object 8047 & 8825) 12. Parcel Taxes (Object 8082) 13. Other Non-Ad Valorem Taxes (Object 8082) (Taxes only) 14. Penattics and Int. from Delinquent Taxes (Object 8083) 15. Transfers of Object 8082) (Taxes only) 16. Other In-Lieu Taxes (Object 8082) (Taxes only) 17. To General Fund from 80 not Interest and Redemption Fund (Excass debt service taxes) (Object 8082) (Taxes only) 17. To General Fund from 80 not Interest and Redemption Fund (Excass debt service taxes) (Object 8084) 18. ToTALL LOCAL PROCEEDS OF TAXES 18. ToTALL COLAL PROCEEDS OF TAXES	7. ADJUSTMENTS TO PRIOR YEAR ADA						
B. CURRENT YEAR GANN ADA (2015-16 data should lie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) 1. Total K-12 ADA (Form A, Line AB) 2. Total Charter Schools ADA (Form A, Line CB) 3. TOTAL CURRENT YEAR PZ ADA (Line B1 plus B2) 4. Total Charter Schools ADA (Form A, Line CB) 3. TOTAL CURRENT YEAR PZ ADA (Line B1 plus B2) 5. URDINGREIN YEAR PZ ADA (Line B1 plus B2) 6. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 82) 7. Total Charter Schools ADA (Form A) 7. Horneowner's Exemption (Object 8021) 7. Total Charter Schools ADA (Form A) 7. Supplemental Taxes (Object 8022) 7. Supplemental Taxes (Object 8042) 8. Secured Roll Taxes (Object 8042) 9. Frior Years' Taxes (Object 8044) 9. Frior Years' Taxes (Object 8044) 9. Frior Years' Taxes (Object 8044) 9. Frior Years' Taxes (Object 8044) 9. Frior Years' Taxes (Object 8044) 9. Frior Years' Taxes (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8046) 9. Penalties and Int. from Delinquent Taxes (Object 8047) 1. Comm. Redevelopment Funds (object 8047 x 8825) 1. 2980,802.26 1. 2980,802.26 1. 2980,802.26 1. 2980,802.26 1. 2016,854.24 1. 2016,854.25 1. 2016,854.	(Only for district lapses, reorganizations and						
B. CURRENT YEAR GANN ADA (2015-16 data should lie to Principal Apportionment Software Athendance reports and include ADA for charter schools reporting with the district) 1. Total K-12 ADA (Form A, Line A6) 2. Total Charter Schools ADA (Form A, Line A6) 2. Total Charter Schools ADA (Form A, Line B) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowner's Exemption (Object 8021) 2. Timber Yeid Tax (Object 8022) 2. Timber Yeid Tax (Object 8022) 3. Other Subventionalfin-Lieu Taxes (Object 8029) 3. Other Subventionalfin-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Prior Years' Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (EPAF) (Object 8045) 9. Prior Years' Taxes (Object 8044) 9. Ed. Rev. Augmentation Fund (EPAF) (Object 8045) 9. Prior Years' Taxes (Object 8047 & 8825) 1. Comm. Redevelopment Funds (objects 8047 & 8825) 1. Comm. Redevelopment Funds (objects 8047 & 8825) 1. Comm. Redevelopment Funds (objects 8047 & 8825) 1. Comm. Redevelopment Funds (objects 8047 & 8825) 1. Comm. Redevelopment Funds (objects 8047 & 8825) 1. Prior Years' Taxes (other transfers, and only if adjustments to the						
(2015-16 data should be to Principal Apportionment Software Akterdance reports and include ADA for charter schools reporting with the district) 1. Total K-12 ADA (Form A, Line AB) 2. Total Charter Schools ADA (Form A, Line CB) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) 4. Homeowners' Exemption (Object 8021) 5. Other Subventions/In-Lieu Taxes (Object 8029) 6. Other Subventions/In-Lieu Taxes (Object 8029) 6. Other Subventions/In-Lieu Taxes (Object 8029) 6. Prior Years' Taxes (Object 8041) 7. Supplemental Taxes (Object 8043) 7. Supplemental Taxes (Object 8043) 7. Supplemental Taxes (Object 8045) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other Subventions/In-Lieu Taxes (Object 8048) 11. Comm. Redevelopment Funds (Object 8047 & 8825) 12. Penalties and Int. from Delinquent Taxes (Object 8047 & 8825) 13. Other National Company Taxes (Object 8048) 14. Other National Company Taxes (Object 8048) 15. Other National Company Taxes (Object 8047 & 8825) 15. Total Charter Schools 16. TOTAL TAXES AND SUBVENTIONS (Lines Cri through City) 16. Total K-12 ADA (Form A, Line AB) 16. TOTAL CLORENCE SO F TAXES (Lines C1 fitrough C15) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) 18. Application Taxes (Object 8044) 19. Total Charter Schools 10. Total K-12 ADA (Form A, Line AB) 19. Total Charter Schools 10. Total K-12 ADA (Form A, Line AB) 10. Total Charter Schools 10. Company Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other	appropriations limit are entered in Line A3 above)						
(2015-16 data should be to Principal Apportionment Software Akterdance reports and include ADA for charter schools reporting with the district) 1. Total K-12 ADA (Form A, Line AB) 2. Total Charter Schools ADA (Form A, Line CB) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) 4. Homeowners' Exemption (Object 8021) 5. Other Subventions/In-Lieu Taxes (Object 8029) 6. Other Subventions/In-Lieu Taxes (Object 8029) 6. Other Subventions/In-Lieu Taxes (Object 8029) 6. Prior Years' Taxes (Object 8041) 7. Supplemental Taxes (Object 8043) 7. Supplemental Taxes (Object 8043) 7. Supplemental Taxes (Object 8045) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other Subventions/In-Lieu Taxes (Object 8048) 11. Comm. Redevelopment Funds (Object 8047 & 8825) 12. Penalties and Int. from Delinquent Taxes (Object 8047 & 8825) 13. Other National Company Taxes (Object 8048) 14. Other National Company Taxes (Object 8048) 15. Other National Company Taxes (Object 8047 & 8825) 15. Total Charter Schools 16. TOTAL TAXES AND SUBVENTIONS (Lines Cri through City) 16. Total K-12 ADA (Form A, Line AB) 16. TOTAL CLORENCE SO F TAXES (Lines C1 fitrough C15) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) 18. Application Taxes (Object 8044) 19. Total Charter Schools 10. Total K-12 ADA (Form A, Line AB) 19. Total Charter Schools 10. Total K-12 ADA (Form A, Line AB) 10. Total Charter Schools 10. Company Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other Taxes (Object 8049) 10. Other	B. CURRENT YEAR GANN ADA				32 VII. UTH. 183 VI		
Somware Attendance reports and include ADA for charter schools reporting with the district) 1. Total K. 12 ADA (Form A, Line AS) 2. Total Charter Schools ADA (Form A, Line C9) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) 4. Total Charter Schools ADA (Form A, Line C9) 5. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) 6. LOCAL PROCEEDS OF TAXES/ISTATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 7. Timber Yield Tax (Object 802?) 8. Secured Roll Taxes (Object 8029) 9. 0.00 9. 0.0	(2015-16 data should tie to Principal Apportionment	2	015-16 P2 Report			2016-17 D2 E-4-	
1. Total K.12 ADA (Form A, Line A6) 9,778.17 9,910.00 9,910.00 0.00	Software Attendance reports and include ADA for charter schools					LOID-IT FZ ESUMAte	
2. Total Charlers Schools ADA (Form A, Line C9) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) 4. CLOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 82) 1. Homeowners' Exemption (Object 8021) 2. Timber Yield Tax (Object 8022) 3. Other Subventional/In-Lise Taxes (Object 8029) 4. Secured Roll Taxes (Object 8021) 5. Unsecured Roll Taxes (Object 8041) 6. Prior Years' Taxes (Object 8042) 7. Supplemental Taxes (Object 8043) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8022) 11. Oomm. Redevelopment Funds (object 8042) 12. Parcel Taxes (Object 8022) 13. Other Non-Ad Valorem Taxes (Object 8042) 14. Penalties and int. from Delinquent Taxes (Object 8043) 15. Transfers to Charter Schools 16. Prior Yaxes (Object 8022) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8048) 18. Total LOCAL PROCEEDS OF TAXES 18. Total LOCAL PROCEEDS OF TAXES 18. Total LOCAL PROCEEDS OF TAXES 18. Total LOCAL PROCEEDS OF TAXES 19.181294 19.910.00 10.00	reporting with the district)	1				i	
2. Total Charter Schools ADA (Form A, Line C9) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) 4. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) 5. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8021) 2. Trimber Yield Tax (Object 8022) 2. Trimber Yield Tax (Object 8022) 3. Other Subventions/In-Lieu Taxes (Object 8029) 3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Year' Taxes (Object 8042) 6. Prior Year' Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penaltities and int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8042) 11. Comm. Redevelopment Funds (object 8042) 12. Parcel Taxes (Object 8052) 13. Other Non-Ad Valorem Taxes (Object 8052) (Taxes only) 14. Penaltities and int. from Delinquent Ron-LCFF Taxes (Object 8052) (Taxes only) 15. Transfers to Charter Schools 16. Total Local Proceedings of the above taxes) 16. Total Taxes And Subventions (Lines C1 through C15) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 34,187,812,94 0.00 3,000 3,00	Total K-12 ADA (Form A, Line A6)	9 778 17					
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) C. LOCAL PROCEEDS OF TAXESISTATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8022) 2. Timber Yield Taxe (Object 8022) 3. Other SubventionsIn-Line Taxes (Object 8029) 5. Unsecured Roll Taxes (Object 8043) 5. Ed. Rev. Augmentation Fund (ERAP) (Object 8045) 9. Prior Years' Taxes (Object 8043) 9. Ed. Rev. Augmentation Fund (ERAP) (Object 8045) 9. Penalties and int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8048) 11. Comm. Redevelopment Funds (object 8047 & 8625) 12. Parcel Taxes (Object 8621) 13. Other Non-Ad Valorem Taxes (Object 8022) (Taxes only) 14. Penalties and int. from Delinquent Non-LCFF Taxes (Object 8022) (Taxes only) 15. Transfers to Charter Schools 16. In Total, Taxes (Object 8036) (Ed. Rev. Augmentation Beinquent Non-LCFF Taxes (Object 8047) 16. Other In-Lieu Taxes (Object 8022) (Taxes only) 17. To General Fund from Bond Interest and Redemption Fund (ERAP) Fund (Excess debt service taxes) (Object 8046) 18. Total, LOCAL PROCECES OF TAXES (Lines C1 through C15) 3. 4,187,812.94 0.00 3. 4,187,812.94 0.00 3. 4,187,812.94 0.00 3. 4,187,812.94 0.00 3. 3,332.293.00 0.00	I Total Ottaliter octions ADA (Form A Tipe Cd)				9,910.00		9.910.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 82) 1. Homeower's Exemption (Chiglet 8021) 2. Timber Yield Tax (Object 8022) 3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8043) 5. Unsecured Roll Taxes (Object 8043) 6. Prior Year's Taxes (Object 8043) 7. Supplemental Taxes (Object 8043) 7. Supplemental Taxes (Object 8043) 7. Supplemental Taxes (Object 8043) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8048) 9. Penalties and Inf. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8047 & 8625) 11. Comm. Redevelopment Funds (objects 8047 & 8625) 12. Parcel Taxes (Object 8821) 13. Other Ron-Ad Valorem Taxes (Object 8089) 14. Penalties and Inf. from Delinquent Non-LCFF Taxes (Object 8029) 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8098) 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) 44.187.812.94 O.00	3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 2016-18 Actual 2016-17 Budget	C LOCAL PROCEEDS OF TAXED IN THE		ar than the art of the particular	9,778.17	· Now Service And Address of the Control of the Co	这种理解的	9,910.00
1. Homeowner's Exemption (Object 8021) 2. Timber Yield Tax (Object 8022) 2. Timber Yield Tax (Object 8022) 3. Other Subvertions/III-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Year's Taxes (Object 8043) 7. Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8048) 11. Comm. Redevelopment Funds (objects 8047 & 8625) 12. Parcel Taxes (Object 8621) 13. Other Non-Ad Valoren Taxes (Object 8621) 14. Other In-Lieu Taxes (Object 8022) (Taxes only) 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8026) 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 250,105.28 250,105.28 250,105.28 250,105.28 250,105.28 250,105.28 250,105.28 250,105.28 250,105.28 250,105.28 242,081.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	TAXES AND SUBVENTIONS (Funds 04 00 and 68)		2015-16 Actual			0040 4= = .	
2. Timber Yield Tax (Object 8022) 3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8043) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8046) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8082) 11. Comm. Redevelopment Funds (object 8047 & 8625) 12. Parcel Taxes (Object 8021) 13. Other Non-Ad Valorem Taxes (Object 8042) (Taxes only) 14. Penalties and Int. from Delinquent Non-LOFF Taxes (Object 8029) (Tother Non-Ad Valorem Taxes (Object 8082) (Taxes only) 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8086) 15. Transfers to Charter Schools (Lines C1 through C15) 16. TOTAL TAXES AND SUBVENTIONS (Lines C16 plus C17) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8014) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 242,081.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	1. Homeowners' Exemption (Object engage	! T				2016-17 Budget	
3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8043) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8082) 11. Comm. Redevelopment Funds (objects 8047 & 8625) 12. Parcel Taxes (Object 8621) 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 14. Penalties and Int. from Delinquent Non-LOFF Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) 34,187,812.94 0.00 34,187,812.94 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	2. Timber Yield Tax (Object 8022)			250,105.28	242,081.00	İ	
4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8043) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8047) 11. Comm. Redevelopment Funds (objects 8047 & 8625) 12. Parcel Taxes (Object 8622) (Taxes only) 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools In Lieu of Properly Taxes (Object 8096) 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,194,143.12 28,240,382.00 644,271.6	3. Other Subventions/In-Lieu Taxes (Object 8029)			0.00			
Consecured Roll Taxes (Object 8042) 644,271.60 644,271.60 644,271.60 644,270.00 641,652.00 641,	4. Secured Roll Taxes (Object 8041)						
1.	5. Unsecured Roll Taxes (Object 8042)						
Supplemental Taxes (Object 8044) 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) 9. Penalties and Int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8082) 11. Comm. Redevelopment Funds (objects 8047 & 8625) 12. Parcel Taxes (Object 8621) 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096) 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Funds (C16) bus C17) 34,187,812.94 O.00 34,187,812.94 O.00 34,187,812.94 O.00 34,187,812.94 O.00 34,187,812.94 O.00 34,187,812.94 O.00 34,187,812.94 O.00 34,187,812.94 O.00 34,187,812.94 O.00 34,187,812.94 O.00 34,187,812.94 O.00	6. Prior Years' Taxes (Object 8043)						
9. Penaltites and Int. from Delinquent Taxes (Object 8048) 10. Other In-Lieu Taxes (Object 8082) 11. Comm. Redevelopment Funds (objects 8047 & 8625) 12. Parcel Taxes (Object 8621) 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 14. Penaltites and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 34,187,812.94 O.00 0.0	8 Ed Boy Avenue till 5 avenue till 5	972,432.64				T	9,740.00
10. Other In-Lieu Taxes (Object 8082) 11. Comm. Redevelopment Funds (objects 8047 & 8625) 12. Parcel Taxes (Object 8621) 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 14. Penalties and Inf. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) O.00	9. Penalties and lot from Delinquent Towns (Object 8045)	2,980,902.60					
11. Comm. Redevelopment Funds (objects 8047 & 8625) 1.201,656.42 1.201,656.42 1.201,656.42 1.201,656.42 1.201,656.42 646,776.00 646,776.00 1.201,656.42 1.201,656.42 646,776.00 646,776.00 1.201,656.42 646,776.00 646,776.0	10. Other In-Lieu Taxes (Object 8048)						
12. Parcel Taxes (Object 8621) (Taxes only) 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) (Elines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 19. (201,656.42 1,201,656.42 1,201,656.42 646,776.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0				0.00			
12. Parcel Taxes (Object 8621) 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Chines C16 plus C17) 19. 0.00 10	11. Comm. Redevelopment Funds (objects 8047 & 8625)	1 201 656 42					
14. Penalties and Int. from Delinquent Non-LCFF	12. Parcel Taxes (Object 8621)						646,776 00
Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) OLO OLO OLO OLO OLO OLO OLO O	13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)						
19. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) 16. TOTAL TAXES AND SUBVENTIONS (Ed., 603.25) (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 34.187,812.94 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	Taxes (Object 8500) (October 1997)						0.00
in Lieu of Property Taxes (Object 8096) (60,603.25) (60,603.25) (35,011.00) (35,011.00) (1.00	15. Transfers to Charter Schools	0.00		0.00	0.00		
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) (45,031.00) (60,603.25) (35,011.00) (35,011.00) (35,011.00) (35,011.00) 0.00 34,187,812.94 0.00 34,187,812.94 0.00 34,187,812.94 0.00 34,187,812.94 33,332.293.00 0.00	in Lieu of Property Taxes (Object 2005)					·	0.00
(Lines C1 through C15) 34,187,812.94 0.00 34,187,812.94 33,332,293.00 0.00 33,332,293.00 0.00 33,332,293.00 0.00 33,332,293.00 0.00 33,332,293.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	16. TOTAL TAXES AND SUBVENTIONS	(60,603.25)		(60,603.25)	(35,011,00)	ľ	/05.044.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 34,187,812.94 0.00 34,187,812.94 0.00 34,187,812.94 33,332,293.00 0.00 33,332,293.00 0.00 0.00 0.00 0.00 0.00 0.00	(Lines C1 through C15)	34 187 040 04					(35,011.00)
OTHER LOCAL REVENUES (Funds 01, 09, and 62) 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 34,187,812.94 0.00 34,187,812.94 33,332.202.00	· .	<u> </u>	0.00	34,187,812.94	33,332,293.00	0.00	33,332 293 00
Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 34.187,812.94 0.00 34.187,812.94 33.332.202.00	OTHER LOCAL REVENUES (Funds 01, 09, and 62)		ľ	1			-0,002,200,00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) 34,187,812.94 0.00 34,187,812.94 0.00 34,187,812.94 33,332.202.00	17. To General Fund from Bond Interest and Redemption	1		i	J	-	
(Lines C16 plus C17) 34,187,812.94 0.00 34,187,812.94 33,332,293.00	Turid (EXCess debt service taxes) (Object 8914)		İ	0.00	200		1
34,107,812.94 0.00 34.187.812.94 33.332.202.00	(Lines C16 plus C17)				0.00		0.00
	, , , , , , , , , , , , , , , , , , , ,	34,187,812.94	0.00	34,187,812.94	33,332,293.00	0.00	33,332,293.00

	School District A	Appropriations Limit	Calculations			31 66910 00 Form
1		2015-16 Calculations			2016-17	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Calculations	Entered Data/
EXCLUDED APPROPRIATIONS	The state of the s		1	Data De l'imperior de l'access	Adjustments*	Totals
 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 						ļ
OTHER EXCLUSIONS			802,438.30			860,121.00
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation						
Costs				11.00		
Other Unfunded Court-ordered or Federal Mandates TOTAL EXCLUSIONS (Lines C19 through C22)						
	<u> </u>		802,438.30			860,121.00
STATE AID RECEIVED (Funds 01, 09, and 62)	1 1					500,121.00
24. LCFF - CY (objects 8011 and 8012)	38,222,787.68		38,222,787.68	42 762 075 00		
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) 26. TOTAL STATE AID RECEIVED	(80,927.40)		(80,927.40)	43,762,975.00		43,762,975.00
(Lines C24 plus C25)	20 444 000 00					0.00
	38,141,860.28	0.00	38,141,860.28	43,762,975.00	0.00	43,762,975.00
DATA FOR INTEREST CALCULATION		ĺ	ĺ			10,1 02,010.00
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	94,961,304.31		94,961,304.31	05 676 670 00		ļ
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)				95,676,576.00		95,676,576.00
(i diles o 1, os, and oz, objects adou and 8662)	213,780.20		213,780.20	180,000.00	1	190 000 00
APPROPRIATIONS LIMIT CALCULATIONS]	2015-16 Actual				180,000.00
D. PRELIMINARY APPROPRIATIONS LIMIT			Į		2016-17 Budget	[
Revised Prior Year Program Limit (Lines A1 plus A6) Inflation Adjustment			51,985,141.59	NEW YORK AND A	A STATES T	EE 100 400 00
Program Population Adjustment (Lines B3 divided		n a linear	1.0382		经收益的股上	55,169,129.62 1.0537
by [A2 plus A7]) (Round to four decimal places)						1.0007
4. PRELIMINARY APPROPRIATIONS LIMIT			1.0222			1.0135
(Lines D1 times D2 times D3)		30.00	55,169,129,62	ALEST MARK	4.45.48.66-7	
APPROPRIATIONS SUBJECT TO THE LIMIT				Transfer of the Control	15 (15 (15 (15 (15 (15 (15 (15 (15 (15 (58,916,489.99
5. Local Revenues Excluding Interest (Line C18)		Name of States		24-1000 (1995) A	A - 189 - 188	İ
Preliminary State Aid Calculation			34,187,812.94		50 (2444) (60 AV	33,332,293.00
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)			3		LOAD SERVICE	
b. Maximum State Aid in Local Limit	33.00		1,173,380.40	erutari etib	34640000000	1,189,200.00
(Lesser of Line C26 or Lines D4 minus D5 plus C23;					10 Sept. 10 Sept. 1	1,109,200.00
but not less than zero)			04 700 754 00		4.7	1
c. Preliminary State Aid in Local Limit		-	21,783,754.98			26,444,317.99
(Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes			21,783,754,98			20 444
Interest Counting in Local Limit (Line C28 divided by				-1 E. P. 1924 234		26,444,317.99
[Lines C27 minus C28] times (Lines D5 plus D6ct)			8	557年46日朝芹		
 Total Local Proceeds of Taxes (Lines D5 plus D7a). 		-	126,289.45			112,672.00
o. State Aid in Proceeds of Taxes (Greater of Line D6a		77.5	34,314,102.39			33,444,965.00
or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)	A STATE OF THE STA					
Total Appropriations Subject to the Limit			21,657,465.53			26 331 645 00
a. Local Revenues (Line D7b)	. Belleville and	Market Lines of	10 m			26,331,645.99
b. State Subventions (Line D8)			34,314,102.39	有"各位"的		"我你说 你了。
c. Less: Excluded Appropriations (Line C23)			21,657,465.53 802,438.30	A CONTRACTOR	一种种物质的	· 安全是 1000 (1000)
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			JUZ,400.30			
(Lines D9a plus D9b minus D9c)			55,169,129,62			

55,169,129.62

Unaudited Actuals Fiscal Year 2015-16 School District Appropriations Limit Calculations

31 66910 0000000 Form GANN

		2015-16		2016-17			
	Extracted	Calculations	E-4. =		Calculations		
	Data	Adjustments*	Entered Data/	Extracted		Entered Data	
	Massachinan Sand	Adjustments	Totals	Data	Adjustments*	Totals	
10. Adjustments to the Limit Per						to the first properties	
Government Code Section 7902.1		.]			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
(Line D9d minus D4; if negative, then zero)	the second second second		0.00				
If not zero report amount to:		and the second second		a de la composición dela composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición dela composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la compos			
Michael Cohen, Director							
State Department of Finance			1000				
Attention: School Gann Limits			er and see the				
State Capitol, Room 1145							
Sacramento, CA 95814							
Summary		2015-16 Actual			4.30,000	<u> artista en la contra dela contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra de la contra dela contra de la contra del la contra </u>	
11. Adjusted Appropriations Limit	1. The second second	2010-16 ACIDAL			2016-17 Budget		
(Lines D4 plus D10)			55 160 120 62				
12. Appropriations Subject to the Limit		44	55,169,129.62			58,916,489,9	
(Line D9d)			55,169,129.62	1. 2. 多类的			
ease provide below an explanation for each entry in the adju	-1			<u> </u>	us representation of the second		
s Snelling		116) 771-1600 Ext. 11					

Unaudited Actuals 2015-16 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.

A.	Sa.	laries and Benefits - Other General Administration and Centralized Data Processing
	1.	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000, 2000 and

- 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. Contracted general administrative positions not paid through payroll

2,266,393.38

- 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 distinctions of the contract.
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B.	Salaries and	Benefits - All	Other Activities
Ь.	Salaries and	Benefits - All	Other Activities

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

71,263,225.41

C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.18%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

Par	rt (()	Indirect Coot Boto Calculation	Forn
Fai A.	ino	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise) lirect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5000, minus time PO)	
	2.	(Function 7700, objects 1000-5999, minus Line R40)	2,302,992.17
	3.	goals 0000 and 9000, objects 5000-5999)	1,126,245.51
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	44,000.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
		(Function 8700, resources 0000-1999, objects 1000 5000 average 1000 500 average 1000 5000 average 1000 5000 average 1000	253,368.20
	7.	a. Plus: Normal Separation Costs (Part II Line A)	0.00
	_	D. Less: Abnormal or Mass Separation Costs (Part II Line B)	0.00
	8.	Total Indirect Costs (Lines A1 through A7a minus Line A7b)	0.00
4	Ο.	Carry-Folward Adjustment (Part IV Line F)	3,726,605.88
		Total Adjusted Indirect Costs (Line A8 plus Line A9) e Costs	<u>274,185,94</u> 4,000,791.82
•			
	2.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) Pupil Services (Functions 2000 about 1000-5999)	59,385,880.80
		. The controls to the field 3000-3999. Onleste 1000 control 5400	7,225,472.20
	-T.	Circularly Services (Functions 4000-4999, objects 1000 5000 4 5400)	5,067,140.97
	•	Outstainty Det VICES (FUIICIIONS SOUDLESGED Abjects 4000 FOOD	116,131.98
	,	Envoluige (Lancholl double Ublects and Cedag System Eagle)	0.00
	. 1	minus Part III, Line A4)	0.00
		External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	421,438.01
\$		Other General Administration (portion charged to restricted resources or specific goals only) Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, esources 0000-1999, all goals except 0000 per	0.00
10			9,686.00
	è	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	1. P	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)	29,598.09
12	2. F	acilities Rents and Leases (all except portion relating to general administrative offices) Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	7,714,185.33
13		djustment for Employment Separation Costs Less: Normal Separation Costs (Part II, Line A)	0.00
	D.	Plus: Abnormal or Mass Separation Costs (Part II Line D)	
14	r. A	quit Education (Fund 11, functions 1000-6999, 8100-8409, and 6709	0.00
15			0.00
16	. C	afeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) pundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17.	. F(oundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) otal Base Costs (Lines B1 through B12 and Lines B13b through B47	5,107,945.90
18.		through B12 and Lines B13b through B17, minus Line B13a)	0.00
	raigh or in	nt Indirect Cost Percentage Before Carry-Forward Adjustment formation only - not for use when claiming/recovering indirect costs) 8 divided by Line B18)	85,077,479.28
		,	4.38%
(Fe	or fir	nary Proposed Indirect Cost Rate nal approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic) 10 divided by Line B18)	1.00/0
/Li		to divided by time R18)	

Unaudited Actuals 2015-16 Unaudited Actuals Indirect Cost Rate Worksheet

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)	3,726,605.88
8.	Carry-fo	rward adjustment from prior year(s)	
	1. Carr	y-forward adjustment from the second prior year	154,865.18
	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 (4.24%) times Part III, Line B18); zero if negative	274,185.94
	(app	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (4.24%) times Part III, Line B18) or (the highest rate used to ver costs from any program (4.24%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ary carry-forward adjustment (Line C1 or C2)	274,185.94
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the carry-	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA reforward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year.	nay request that
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	Rot applicable
	LEA reque	not applicable	
			1
F.	Carry-fore	vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	
	-puon E	· opnon o la aciecteuj	274,185.94

Roseville City Elementary Placer County

Unaudited Actuals 2015-16 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	040.407.77		Oseu
01	3327	840,134.57	35,621.70	4.24%
		102,106.68	4,329.32	4.24%
01	4035	142,873.61	6,057.84	4.24%
01	4201	11,969,56	239.39	
01	4203	149,054.85		2.00%
01	5640	210,000.31	2,981.09	2.00%
01	6010	•	8,904.00	4.24%
01	-	9,593.25	406.75	4.24%
	6512	242,357.74	10,275.96	4.24%
13	5310	5,087,854.17	202,689.92	
13	5454	5,007.33	212,31	3.98% 4.24%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	
A. AMOUNT AVAILABLE FOR THIS FISC.	AL YEAR		- tot Exponditure	(vesource 9200).	Totals
 Adjusted Beginning Fund Balance 	9791-9795	1,248,347.77]	B4= 4== .	
State Lottery Revenue	8560	1,444,836.41		215,667.41	1,464,015.18
Other Local Revenue	8600-8799	0.00		502,432.20	1,947,268.6°
4. Transfers from Funds of		0.00		0.00	0.00
Lapsed/Reorganized Districts	8965			Í	
Contributions from Unrestricted	0000	0.00		0.00	0.00
Resources (Total must be zero)	8980				
6. Total Available	0000	0.00			0.00
(Sum Lines A1 through A5)		0.000.401.40		Ī	
		2,693,184.18	0.00	718,099.61	3,411,283.79
3. EXPENDITURES AND OTHER FINANC	ING (ISES				
Certificated Salaries	1000-1999	000 004 55			
2. Classified Salaries	2000-2999	628,201.28			628,201.28
3. Employee Benefits	3000-3999	106,616.05			106,616.05
Books and Supplies		166,480.99			166,480.99
• •	4000-4999	16,732.45		234,542.75	251,275.20
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	166,052.05			
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				166,052.05
 c. Duplicating Costs for Instructional Materials (Resource 6300) 	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00	<u> </u>		
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7 100 7 100	0.00	———— <u> </u>		0.00
a. To Other Districts, County	7011 7015		i.		
Offices, and Charter Schools	7211,7212,7221,		i.		
b. To JPAs and All Others	7222,7281,7282 7213,7223,	0.00			0.00
9. Transfers of Indirect Costs	7283,7299	0.00		SEMPLEMENT OF A	0.00
10. Debt Service	7300-7399				
11. All Other Financing Uses	7400-7499	0.00			0.00
12. Total Expenditures and Other Financing	7630-7699	0.00			0.00
(Sum Lines B1 through B11)	g Uses				0.00
(Sam Ence By (Hough BT))		1,084,082.82	0.00	234,542.75	1,318,625.57
ENDING BALANCE					
(Must equal Line A6 minus Line B12)	<u>979Z</u>	1,609,101.36	0.00	483,556.86	3 000 050 00
COMMENTS:				400,000,00	2,092,658.22

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 2015-16 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

31 66910 0000000 Form NCMOE

Section I - Expenditures	Fu	<u>inds 01, 09, ai</u>	2015-16	
	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	AII	All	1000-7999	87,962,307.5
 B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) 	All	All	1000-7999	4,159,847.6
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000 5000		
2. Capital Outlay	All except 7100-7199	5000-5999 All except 5000-5999	1000-7999 6000-6999	786 050 50
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	786,959.56 683,392.98
4. Other Transfers Out	AII	9200	7200-7299	0.00
5. Interfund Transfers Out	Ali	9300	7600-7629	0.00
6. All Other Financing Uses	Ali	9100 9200	7699 7651	0.00
7. Nonagency 8. Tuition (Revenue in lieu of expenditures to	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)				
0. 0	Ali	All	8710	0,00
 Supplemental expenditures made as a result of a Presidentially declared disaster 	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
 Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) 				
·				1,470,352.54
Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services			1000-7143, 7300-7439	
(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)				82,332,107.40

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Roseville City Elementary Placer County

Unaudited Actuals 2015-16 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

31 66910 0000000 Form NCMOE

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Section II - Expenditures Per ADA			2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)			
B. Expenditures per ADA (Line I.E divided by Line II.A)			9,794.73 8,405.76
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year offi MOE calculation). (Note: If the prior year MOE was not met, CI adjusted the prior year base to 90 percent of the preceding prio amount rather than the actual prior year expenditure amount.))F has		
Adjustment to base expenditure and expenditure per ADA : LEAs failing prior year MOE calculation (From Section IV)	amounts for	77,064,089.78	8,057.91
2. Total adjusted base expenditure amounts (Line A plus Line	A.1)	77,064,089.78	0.00 8,057.91
B. Required effort (Line A.2 times 90%)		69,357,680.80	7,252.12
C. Current year expenditures (Line I.E and Line II.B)		82,332,107.40	8,405.76
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 no either column in Line A.2 or Line C equals zero, the MOE calcu incomplete.)	t met lf	MOE	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may			
be reduced by the lower of the two percentages)		0.00%	0.00%

Roseville City Elementary Placer County

Unaudited Actuals 2015-16 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
otal adjustments to base expenditures		
	0.00	0.0

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

Se						Other				Other Costs	3500	8100	7150	7110	Other Goals	6000	5000-5999	4850	4760	4630	4620	4610	4110	3800	3700	3550	3400	>300	1200	3100	0111	0001	Goals	Instructiona	<u></u>		-
Schools Funds Expenditures	Total General Fund and Charter	(Net of Funds 01, 09, 62, Function 7210, Object 7350)	Indirect Cost Transfers to Other Funds	CAC, line C5] times CAC, line E)	Cafeteria Foundation (Column 3	Adult Education Children	Facilities Acquisition & Construction	in in its prise	Food Services	254	Child Care and Development Services	Community Services	Nonagency - Other	Nonagency - Educational		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		al Liogian Activity			
72,496,786.43											000	0.00	0.00	0.00		0.00	16,555,301.87	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	55,941,484.56	0.00		Column I	(Schedule DCC)	Direct Charged	
8,774,758.16			0.00	3				· 多的學學的學科		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 475 048 02	0.00	0.00	000	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	7,299,709.24	0.00	-	Column 2	(Schedule AC)	Allocated	Direct Costs -
81,271,544.59			0.00) !						0.00	0.00	0.00	0.00	0.00	0.00	0.00	18 020 250 70	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	63.241.193.80	0.00		Column 3	(col. 1 + 2)	Subtotal	
3,731,057.55	(202,902.23)		232,629.92							0.00	0.00	0.00	0.00	200	0.00	821,151.81	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	2,000,170.03	2 880 178 05	000		Column 4	[col. 3 x Sch. CAC line E	Costs	Central Admin
2,959,705.43					2,100,008.98	3 100 050 00	0.00	10,293.89	16 202 80																										~_ ~	Other Costs	
87,962,307.57	(202,902.23)		232,629.92	.	2,100,058.98	843,352.56	0.00	16,293.89		0.00	0.00	0.00	0.00	-	0.00	18,851,502.60	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	66,121,371.85	0.00))		Column 6	(col 3 + 4 + 5)	Program	3

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

Procession Pro	12,490,780.43	0.00	70815 81000 and 8500	Functions 7100-7199 for made 8100 and 8500										
	0.00	3	3	0.00	0.00	116,131.98	1,182,929.93	4,263,374.42	5,404,483.48	577,342.49	1,239,020.33	59,713,503.80	harged Costs	Total Direct C
	3	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	Services	0000
Comment Stands Comm	0.00	0.00	0.00	0.00	0.00		0.00	0,00	0.00	0,00	0.00		Child Care and Development	i
International International	0.00	0.00	0,00	0.00	0.00		o. S	0.00			0 0	-	Community Services	8100
Companies Schools Comp	0.90	0.00	3.00				3	200	000	0.00	0.00	0.00	Nonagency - Other	7150
Part International Interna	3	000	0 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Nonagency - Educational	7110
International International	0.00	0.00	0.00										_	Other Goals
Particular Par		8	8			0.00 -11:00	0.00	0.00	0.00	0.00	0.00	0.00	ROC/P	Ty L
International Calculation International Labora Maria International Labora Internati	16,555,301,87	0.00	0.00			0.00	1,182,929.93	3,501,562.02	0.00	0.00	0.00	11,870,809.92	Special Education	5000-5999
Pre-priority Pre-	0.00	0.00	0.00			0.00	0.00	0.00	0,00	0.00	0.00	0.00	Migrant Education	4850
	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Bilingual	
	0.00	0.00	0.00			0,00	0.00	0.00	0.00	0.00	0.00	0.00	Education	
Description Description	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Adult Correctional Education Adult Career Technical	4620
Part Distriction Distric	0.00	0.00	0,00			0.00	0.00	0.00	0,00	0.00	0.00	0.00	Centers	4610
	0.00	0.00	0.00			0.00	0.00	0,00	0.00	0.00	0,00	0.00	Regular Education, Adult Adult Independent Study	4110
Instructional Instructional Instructional Instructional Instructional Instructional Instructional Instructional Instructional Instructional Instructional Instructional Supervision and Object Instructional Supervision and Object Instructional Instructional Supervision and Object Instructional Instructional Supervision and Object Instructional Supervision and Object Instructional Supervision and Object Instructional Instructions (Functions 2100- Functions 21	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0,00	Career Technical Education	3800
Instructional Instruction Instructional Instruction Instructional Instruction Instructional Instruction Instruction Instructional Instruction Instructional Instruction Instruction Instructional Instruction Instructional Instruction Instructional Instruction Instructional Instruction Instructional Instruction Instructional Instruction Instructional	0.00	0.00	0.00			0.00	0.00	0.08	0.00	0.00	0.00	0.00	Programs	3700
Instructional Instructional	0,00	0.00	0,00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Community Day Schools Specialized Secondary	3550
Instruction Instructionalational Instructional Instructional Instructional Instruc	0.00	0.00	0.00	T		0.00	0.00	0.00	0,00	0.00	0.00	0.00	Opportunity Schools	3400
Instruction:	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Independent Study Centers	3300
Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Instruction Administration School Services Pupil Transportation Pupil Transportation Ancillary Services Community Services Administration Ancillary Services Administration Instructions Instructions Instructions Instruction Instructions Instruction	0,00	0.00	0.00			0,00	0.00	0.00	0.00	0.00	0.00	0.00	Continuation Schools	
Instructional Instructional	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0,00	Alternative Schools	3100
Instruction and Instruction an	55,941,484.56	0.00	0.00			116,131.98	0.00	761,812.40	5,404,483.48	577,342.49	1,239,020.33	47,842,693.88	Regular Education, K-12	1110
Library, Media, Instructional Supervision and Other Instructional Instructions and Instruction Administration Resources (Functions 1000- (Functions 2420- 1999) 2200) (Functions 2495) (Function 2700) 3160 and 3900) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600) (Function 3600)	0.00	0.00	0.00			0.00	0.00	0,00	0.00	0.00	0.00	0.00		Goals 0001
Instructional Technology and Support Support Administration Resources Administration Services Pupil Transportation Ancillary Services Community Services Administration and Operations	Total	(Function 8700)				(Functions 4000- 4999)	(Function 3600)	(Functions 3110- 3160 and 3900)	1_	(Functions 2420- 2495)	(Functions 2100- 2200)	(Functions 1000- 1999)		Goal
		Facilities Rents and Leases	Plant Maintenance and Operations		Community Services	Ancillary Services	Pupil Transportation			Library, Media, Technology and Other Instructional Resources	Instructional Supervision and Administration	Instruction		

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

	·	_		_				T	<u>/</u>	<u>)</u>	Τ	1	T	T	Ī		\	 		7	1	T	Ī	<i>(</i>	· 	T	 			_ _
Total Allocated Support Costs			t i	•	Other Funds	8500	8100	7150	7110	Other Goals	6000	5000-5999	4850	4/60	4630	4620	4610	4110	3800	3700	3550	3400	3300	3200	3100	1110	0001	Instructional Goals	Goal	
pport Costs	CHARGE IN (1 mins 13 min 01)	Cafeteria (Funds 13 and 61)	Child Development (Fund 12)	Adult Education (Fund 11)	Care and Development Sycs.	Child Care and Development Con	Community Services	Nonagency - Other	Nonagency - Educational		ROC/P	Special Education (allocated to 5001)	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	ls	Type of Program	
233,310.34		0.00			0.00	0.00	000	0.00	0.00		0.00	228,684.44	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	4,625.90	0.00		Full-Time Equivalents	Allocated Support Co
7,967,553.53	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	916,466.65	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	7,051,086.88	0.00		Classroom Units	Allocated Support Costs (Based on factors input on Form PCRAF)
573,894.29		0.00			0.00	0.00	0.00	0.00	0.00	0.00	0 00	329.897.83	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	243,996.46	0.00		Pupils Transported	put on Form PCRAF)
8.774.758.16	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0 00	0.00	1,770,070.72	1 475 048 92	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	7.299.709.24	0.00		Total	

Unaudited Actuals 2015-16 Program Cost Report Schedule of Central Administration Costs (CAC)

5,107,945.90 0.00 5,107,945.90 5,107,945.90 86,379,490.49	Total Direct Charged Costs in Other Funds Total Direct Charged and Allocated Costs (B3 + C5)	
5,107,945.90 0.00 5,107,945.90	I Olai Direct Charged Costs in Other Funds	Į.
0.00 5,107,945.90 0.00	月-1-1 ブ・1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	S
0.00 5,107,945.90	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	4
0.00	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	w
	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
81,271,544.59	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	ω
8,774,758.16	Total Allocated Costs (from Form PCR, Column 2, Total)	2
72,496,786.43	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	⊢
3,933,959.78	Total Central Administration Costs in General Fund and Charter Schools Funds	5
	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4
2,3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	ω
	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	2
and 421,438.01	l	1
	. Central Administration Costs in General Fund and Charter Schools Funds	A

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

Roseville City Elementary Placer County

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놨	8

2,959,705.43	2,100,058.98	843,352.56	0.00	16,293.89	Total Other Costs
2,100,058.98	2,100,058.98				Other Outgo (Objects 1000-7999)
843,352.56		843,352.56			Facilities Acquisition & Construction (Objects 1000-6500)
0.00		4 P	0.00		Enterprise (Objects 1000-5999, 6400, and 6500)
16,293.89				16,293.89	Food Services (Objects 1000-5999, 6400, and 6500)
Total	Other Outgo (Functions 9000-9999)	Facilities Acquisition & Construction (Function 8500)	Enterprise (Function 6000)	Food Services (Function 3700)	Type of Activity

Unaudited Actuals 2015-16 Ceneral Fund and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

5.00
5.00
FTE Factor(s)
0.00 228,684.44
School Administration Pupil Support Services Plant Maintenance and Operations (Function 2700) (Functions 3100-3199 & (Functions 8100-8400)
Teacher Full-Time Equivalents

Roseville City Elementary Placer County

Unaudited Actuals 2015-16 General Fund Special Education Revenue Allocations Setup

31 66910 0000000 Form SEAS

Printed: 9/6/2016 12:28 PM

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 SELP	AS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
PL	Placer County	

Description	Direct Costs Transfers in 5750	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
Expenditure Detail	1,113.50	0.00	0.00				0310	9610
Other Sources/Uses Detail	1,110.50	0,00	0.00	(202,902.23)	370,908.36			
Fund Reconciliation 9 CHARTER SCHOOLS SPECIAL REVENUE FUN	, J	in the second			370,908.36	0.00	320,350.52	
Expenditure Detail	0.00	0.00				ľ	320,350.52	46.6
Other Sources/Uses Detail		0.00		0.00			ļ	
Fund Reconciliation SPECIAL EDUCATION PASS-THROUGH FUND				1	0.00	0.00		
Expenditure Detail					ŀ	ŀ	0.00	0.0
Other Sources/Uses Detail			 				ł	
Fund Recordifiation ADULT EDUCATION FUND		1	i					
Expenditure Detail	0.00					ł	0.00	
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation CHILD DEVELOPMENT FUND					0.00	0.00	ļ	
Expenditure Detail	0.00					ŀ	0.00	0.0
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation			i	-	0.00	0.00		
CAFETERIA SPECIAL REVENUE FUND Expenditure Detail						-	0.00	
Other Sources/Uses Detail	0.00	(1,113.50)	202,902.23	0.00			}	
Fund Reconciliation					0.00	0.00		
DEFERRED MAINTENANCE FUND Expenditure Detail						<u> </u>	0.00	203,897.0
Other Sources/Uses Detail	0.00	0.00					1	
Fund Reconciliation					0.00	0.00		
PUPIL TRANSPORTATION EQUIPMENT FUND			医多律或语数	张梦 是是这样。			0.00	0.0
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	新华亚美洲	建型的产品				
Fund Reconciliation	1. SA 1 10 W 1/4	15-15-12 12 13 2 13	Section 1	SWELDO BUT	0.00	0.00		
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTL	AY TELEPOOR		A CAMPONIAN				0.00	
Expenditure Detail			301.7201-07-07-0	france version	ļ	i		
Other Sources/Uses Detail Fund Reconciliation	1				0.00	0.00		
SCHOOL BUS EMISSIONS REDUCTION FUND	1			7.3 X 3.3 [4.00	0.00	•
Expenditure Detail	0.00	0.00						0.0
Other Sources/Uses Detail		0.00	ALL SO CONTRACTOR OF ACT AND ADDRESS OF THE PERSON OF THE	250 F (Fig. 44-126) Tay (E.) (10)	D.OO			
Fund Reconciliation FOUNDATION SPECIAL REVENUE FUND				Į.		0.00	200	
Expenditure Detail	0.00		1	li i		.	0.00	0.0
Other Sources/Uses Detail	0.00 I	0.00	0.00	0.00		ľ	}	
Fund Reconciliation			网络爱格斯 克	(1964年) 小小方	<u> </u>	0.00		
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFIT Expenditure Detail	S 1 (5) (5)		计特别数据	(120 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 140 m 1			0.00	0.00
Other Sources/Uses Detail		[14] 中国共享的	杂剧的表现	Process of the second			1	
Fund Reconciliation					0.00	0.00		
BUILDING FUND			ara mana ara	11000 me	ĺ	1	0.00	0,00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	Market Charles Sales and	CLASSIAN SALETS		Ì		
Fund Reconciliation	l i			at so L	0.00	0.00		
CAPITAL FACILITIES FUND	i						0.00	0.0
Expenditure Detail	0.00	0.00			}			0,0
Other Sources/Uses Detail Fund Reconciliation					0.00	9,404,295.25		
TATIE SCHOOL BUILDING LEASE/PURCHASE FUND			- 100	# 1 A A A A A A A A A A A A A A A A A A	0.50	9,404,293.23	6 420 05	0.000.75= //
Expenditure Detail	0.00	0.00		图 2000年11日 日本			6,420.25	2,662,767.43
Other Sources/Uses Detail		0.00	Transplants (Fig.	美国企业 的企业				
Fund Reconciliation OUNTY SCHOOL FACILITIES FUND	1		经基础的 医	选择1200133362	0.00	0.00	_ [
Expenditure Detail			200 200			-	0.00	0.00
Other Sources/Uses Detail	0.00	0.00		PER GRANT CONTRACT	Ì			
Fund Reconciliation	1				9,033,386.89	0.00	ĺ	
PECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	1			300000000000000000000000000000000000000			2,546,313.91	6,420.25
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		CALL PARTY I			7	
Fund Reconciliation	1		· 在特殊學科		0.00	0.00		
AP PROJ FUND FOR BLENDED COMPONENT UNITS	1		8 1 5 5 6 6 9	Aの味は物ででかった。 Managara			0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	为"其"多是等位的					+.00
Other Sources/Uses Detail Fund Reconciliation			在中国的大大大学		0.00	0.00		
SOND INTEREST AND REDEMPTION FUND			等。图:扩展第二					0.00
Expenditure Detail			第四次的表现的	8,890 Sec. 1		<u> </u>		<u>U.00</u>
Other Sources/Uses Detail			美國國際基礎的		_ 0.00	0.00		
Fund Reconciliation EST SVC FUND FOR BLENDED COMPONENT UNITS					0.00	0.00		_
Expenditure Detail						<u> </u>	0.00	0.00
Other Sources/Uses Detail						i		
Fund Reconciliation					0.00	0.00		
AX OVERRIDE FUND Expenditure Detail			들어보다 모든 네			-	0.00	0.00
Other Sources/Uses Detail							[
Fund Reconciliation					0.00	0.00	1	
EBT SERVICE FUND			ti i ti i i i i i	4/4	ļ	1	0.00	0.00
Expenditure Detail Other Sources/Uses Detail			<u></u>					
Fund Reconciliation						0.00		
OUNDATION PERMANENT FUND	1	ĺ				0.00	0.00	0.00
Expenditure Detail	0.00	0.00	0.00			j-		0.00
		0.00	0,00	0.00				
Other Sources/Uses Detail	1							
Other Sources/Uses Detail Fund Reconciliation				H		0.00		ł
Oher Sources/Uses Detail Fund Reconciliation AFETERIA ENTERPRISE FUND	200					0.00	0.00	0.00
Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description 32 CHARTER SCHOOLS ENTERPRISE FUND	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
Expenditure Detail	0.00						3310	9610
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconcitiation					0.00	0.00		
3 OTHER ENTERPRISE FUND							0.00	_
Expenditure Detail	0.00	0.00					0.00	0.
Other Sources/Uses Detail		0.00	A	,			i	
Fund Reconciliation	i				0.00	0.00		
6 WAREHOUSE REVOLVING FUND							0.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
7 SELF-INSURANCE FUND	}				i	į.		0.
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			North Age					
Fund Reconciliation				and the second	0.00	0.00		
RETIREE BENEFIT FUND	· · · · · · · · · · · · · · · · · · ·						0.00	0.0
Expenditure Detail Other Sources/Uses Detail		3 %		and the state of				
Fund Reconcitiation					0.00		í	
	1	Į.			0.00			
FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail		Í		等的基础。 第二章			0.00	0.0
Other Sources/Uses Detail	0.00	0.00			ľ		Ĭ	
Fund Reconciliation			第1966年 美国		0.00			
					0.00			
WARRANT/PASS-THROUGH FUND						\$13.00mm 10.00mm 10.00mm 10.00mm 10.00mm 10.00mm 10.00mm 10.00mm 10.00mm 10.00mm	46.64	0.0
Expenditure Detail			心性感染的变形。	(1) (1) 4 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Since the state of	安观是6季加州安全		
Other Sources/Uses Detail						Access Williams		
Fund Reconciliation							ļ	
STUDENT BODY FUND			次生产发展基础 [。1. 夏耳琼崖	THE PARTY OF THE L	0.00	0.0
Expenditure Detail			90000000000000000000000000000000000000	建设计划		经产品的基本的		
Other Sources/Uses Detail							ļ	
Fund Reconcitiation				5 经1000年6月1日		1.4 数型 数		
TOTALS	1,113.50	(1,113.50)	200,000	nouthickled the		一个一种最级第一指一	0.00	
	1,110.30	(1,113.50)	202,902.23	(202,902,23)	9,404,295,25	9,404,295.25	2,873,131.32	0.0 2,873,131.3

SACS2016ALL Financial Reporting Software - 2016.2.0 9/6/2016 12:14:46 PM

31-66910-0000000

Unaudited Actuals 2015-16 Unaudited Actuals Technical Review Checks

Roseville City Elementary

Placer County

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

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

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

PASSED

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

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

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

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

PASSED

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

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

Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) \sim 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, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

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

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 resources 3327 and 3328), by resource.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

REV-POSITIVE - (W) ~ Revenue amounts exclusive of contributions (objects 8000-

8979) should be positive by resource, by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

SUPPLEMENTAL CHECKS

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

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

PASSED

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

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

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

PASSED

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

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

PASSED

CURRENT-CALC-EXP - (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).

PASSED

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

PASSED

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

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

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

PASSED

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

PASSED

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

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

PASSED

EXPORT CHECKS

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

PASSED

Checks Completed.

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31-66910-0000000

Unaudited Actuals 2016-17 Budget Technical Review Checks

Roseville City Elementary

Placer County

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

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.

PASSED

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

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

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

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

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

PASSED

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

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

Limit Transfers-Prior Years).

PASSED

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

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

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

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

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).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSEI

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

SACS2016ALL Financial Reporting Software - 2016.2.0 31-66910-0000000-Roseville City Elementary-Unaudited Actuals 2016-17 Budget 9/6/2016 12:15:04 PM

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

PASSED

Checks Completed.

31 66910 0000000 Report SEMA

		8980 _	-1	_		7310 T	_	7430-7439		_	5000-5999		_		1000-1999	FEDERAL SY		9	200	```\)	1400-1400	7430-7430	6669-0009	900 5000 900-000	4000-4999 5000 5000	3000-3999	0000 0000	1000-1999	TOTAL EXPE		Object Code	-
TOTAL COSTS	Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	Less: Contributions from Unrestricted Revenues to Foderal	TOTAL BEFORE OBJECT 8980	fotal Indirect Costs	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	1000-1999 Certificated Salaries	CIAL COSTS	TOTAL COSTS and FCK Allocations	Total Indicat Cost report Anocalors	Program Cost Popost Allegation	Transfers of Indirect Costs	CHECK COSIS	Dept Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Galdilles	Certificated Salaries	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	UNDUPLICATED PUPIL COUNT	Description	
			103.077.88	000	000	2	103,077.88	0.00	0.00	0.00	(66.646.56)	0.00	33 129 31	11 500 73	9, except 3385)	5,200,104.14	1,485,324.87	1,4/5,048.91	0.00	10,275,96	3,714,779.27	33,230,10	0.00	308,567.36	741,382.43	73,690.55	578,295.35	380,553.10	1,599,060.38			(Goal 5001)	Special Education,
		0.00	000	000	0.00	200	0.00	0.00	0.00	000	000	0.00	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			(Goal 5050)	Regionalized
		0.00	0.00	200	0.00	0.00	000	0.00	0.00	900	0.00	0.00	280	0.00		0.00	0.00	不 一	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			(Goal 5060)	<u>ā</u>
		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	生 の 東方の ままり	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			Education, Infants	Special
		382,849.89	0.00	0.00	0.00	382,849,89	0.00	0.00	0.00	0.00	0.00	71,356.87	0.00	311,493.02		2,626,586,67	0.00	の一般を表現	0.00	0.00	2,626,586.67	0,00	0.00	0.00	1,000.00	6,314,18	564,599,69	436,052.22	1,618,620.58		Coal Cray		Special Education, Preschool
		486,966.28	2,451.49	0.00	2,451.49	484,514.79	0.00	0.00	0,00	78,897.13	1,161.42	86,912.61	317,543.63	0.00	1	2 077 931 40	2.451.49		0.00	2,451.49	2,075,479.91	0.00	0.00	0.00	814.255.10	1.180.17	269.672.57	591,812,28	398,559.79		(GORI 0/90)	Severely Disabled	Spec. Education, Ages 5-22
		1,911,270.72	1,877.83	0.00	1,877.83	1,909,392.89	0.00	0.00	0.00	22,048.13	0.00	378,211.60	1,491,719.82	17,413.34	0,702, 01.01	R 482 131 31	1 977 83		0.00	1.877.83	8,480,253.48	0.00	0.00	000	545 247 45	52 700 64	1.725 649 84	1 858 933 38	4,297,722.17		(Goal 5770)	Disabled	Spec. Education, Ages 5-22 Nonseverely
,		0.00	0.00			0.00								_	0,00	0.00	3				0.00										Adjustments*		
727,850.71 2,156,314.06		2,884,164.77	4.329.32	0.00	4.329.32	2,879,835.45	0.00	0.00	0.00	34,298.70	1,161.42	569,610.39	1,820,863.18	453.901.76	10,300,733,32	10 200 750 70	1,470,040.91	1 475 048 04	0.00	14 605 28	16.897.099.33	33 230 10	0.00	2,101,004.36	3 101 894 99	133 885 57	3 138 217 45	3 267 360 00	7.913.962.92	1,278	Total		

* Attach an additional sheet with explanations of any amounts		<u>/</u>	8980			/350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	LOCAL E		8980		1	, .	7:050	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	STATE A	Object C			
additional	TOTAL	Resour goals; 1 6510, 8	Contrit	C A	TOTAL	Transf	Transf	Total					_	_		_	m	TOTA	Contri Resou	IOTA	Total	_			Total								399 Certii	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	ode			
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				2,594,145.34	0.00	0.00	0.00	2,594,145.34	33,230.10	0.00	308,567.36	722,161.99	43,876.07	304,741.78	288,769.01	892,799.03	9		7.	5,097,026.26	1,485,324.87	1,475,048.91	0.00	10,275.96	3,611,701.39	33,230.10	0.00	308,567.36	808,028.99	73,690.55	545,166.04	368,953.37	1,474,064.98	9.3385 &	al 5001)	Unspecified	Special	i
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10,098,114.54	7,010,791.36	27,000.7	77 850 71	2,359,472.47	0.00	0.00	0.00	2,359,472.47	33,230.10	0.00	308 567 36	(13.870.76	45.542.55	395 349 27	326 430 49	,264,223.46		16 230,439.46	797 850 7:	15,502,588.75	1,485,324.87	1,475,048.91	0.00	10,275.96	14,017,263.88	33,230.10	0.00	308,567.36	2,067,586.28	132,724 12	2,568,607.06	1,446,487.80	7,460,061,16	Tota				
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Attach an additional sheet with explanations of any amounts in the Adjustments column.

31 66910 0000000 Report SEMA

-		T	
20	 14-15 Expenditures Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section 	A. State and Local	B. Local Only
	and the Local Expenditures section	4400400400	
:	2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below)	14,284,384.92	9,092,704.16
	(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3	Enter restatements of 2015-16 special education beginning fund balances from		
	SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5	2014-15 Evpandituras Adjusted for 2045 40 1105		
	2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	44.00	
c III	nduplicated Pupil Count	14,284,384.92	9,092,704.16
1.	Enter the unduplicated pupil count reported in 2014-15 Report SEMA		
	2014-15 Expenditures by LEA (LE-CY) worksheet	1,265.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)		
		1,265.00	

Roseville City Elementary Placer County

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

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SELPA:

Placer County (PL)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

0.00

Roseville City Elementary Placer County

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

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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	-	State and Local	Local Only
Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> _(a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00_(b)		
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00_(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE			
requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)		
Note: If your LEA exercises the authority under 34 CFR	300.205(a) to reduce the Mo	OE requirement, the LEA m	ust list
the activities (which are authorized under the ESEA) pa	id with the freed up funds:		_

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison 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. COMBINED STATE AND LOCAL EXPENDITURES METHOD	Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Difference (A - B)
 Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? 			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	18,386,753.52		$(a,b) = a \cdot b \cdot d$
b. Less: Expenditures paid from federal sources	2,156,314.06		
 c. Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources 	16,230,439,46 16,230,439,46	14,284,384.92 0.00 0.00 14,284,384.92	1,946,054,54
d. Special education unduplicated pupil count	1,278	1,265	
e. Per capita state and local expenditures (A1c/A1d)	12,699.87	11,292.00	1,407.87

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

2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using th actual vs.actual method based on state and local expenditures and/or per capita state and local expenditures. a. Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	16,230,439,46	Most Recent FY 0.00 0.00 0.00 0.00 0.00	Difference
b. Special education unduplicated pupil count	1,278		
c. Per capita state and local expenditures (A2a/A2b)	12,699.87	0.00	12,699.87

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

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

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SELPA:

Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

 Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?

If the answer is "NO", then the LEA must complete Section B2.

- Expenditures paid from local sources
 Less: Exempt reduction(s) from SECTION 1
 Less: 50% reduction from SECTION 2
 Net expenditures paid from local sources
- b. Per capita local expenditures (B1a/A1d)

Actual		
FY 2015-16	FY 2014-15	Difference
		- Incidity
	riska (j. 1869) a Cora (j. 1869) i	
10,098,114.54	9,092,704.16	
Les Care a Maria	0.00	
	0.00	
10,098,114.54	9,092,704.16	1,005,410.38
7,901.50	7,187.91	713 59

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

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

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

Dennis Snelling Contact Name	(916) 771-1600 Ext. 111 Telephone Number
Assistant Superintendent, Business Title	dsndlling@rcsdk8.org E-mail Address

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	8980		PCRA	7310		7430-7439	5000-6999 7130	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	EXPENDITU			PCRA	7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	TOTAL EXP	Object Code
TOTAL COSTS	Contributions from Unrestricted Revenues to Federal Resources	TOTAL BEFORE OBJECT 8980	Transfers of Indirect Costs - Interfund Program Cost Report Allocations	Transfers of Indirect Costs	Total Direct Costs	Debt Service	Capital Outlay State Special Schools	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	Certificated Salaries	EXPENDITURES - Paid from State and Local Sources	TOTAL COSTS SITE OF SHOOMS	Total Indirect Costs and PCR Allocations	Program Cost Report Allocations	Transfers of Indirect Costs	Transfers of Indianat Open	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	Certificated Salaries	NDITURES - All Sources	e Description
0.00		0.00			0.00								0.00	0.00	000				0.00										Placer COE (PL00)
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										Alta-Dutch Flat Elementary (PL02)
0.00	c. Go	0.00			0.00								0.00	0.00		;			0.00	•		College Management of the College Management							Auburn Union Elementary (PL03)
0.00	0.00	0.00			0.00								0.00	0.00					0.00										Colfax Elementary
0.00	0.00	0.00			0.00								0.00	0.00					0.00					:					Dry Creek Joint Elementary (PLOS)

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	8980						39			5000-5999	4000-4999		2000-2999	1000-1999	Y DENOTE IN		5	/350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	TOTAL EXPE	Object Code
TOTAL COSTS	Contributions from Unrestricted Revenues to Federal Resources	TOTAL BEFORE OBJECT 8980	Flugian Cost Report Allocations Total Indirect Costs and PCP Allocations	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlav	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	1000-1999 Certificated Salaries	I CIAL COSIS	TOTAL ROOMS	riogram Cost Report Allocations	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	Certificated Salaries	TOTAL EXPENDITURES - All Sources	Description
0.00		0.00				0.00									0.00	0.00				0.00										Eureka Union Elementary (PL06)
0.00		0.00				0.00									0.00	0.00				0.00					,					Foresthill Union Elementary (PL07)
0.00	0.00	0.00				0.00									0.00	0.00				0.00										Loomis Union Elementary (PL08)
0.00	0.00	0.00				0.00									0.00	0.00				0.00			,							Newcastle Elementary (PL09)
000	0.00	0.00				0.00									0.00	0.00				0.00										Placer Hills Union Elementary
	0.00	0.00				0.00									0.00	0.00				0.00									100	Rocklin Unified

31 66910 0000000 Report SEMA

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		8980			3	7350	7310		/430-/439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	EXPENDITU			PCRA	7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	TOTAL EXP	Object Code	
- OFFICE COOLS	TOTAL COSTS	Contributions from Unrestricted Revenues to Federal Resources	יייייייייייייייייייייייייייייייייייייי	TOTAL BEFORE OR FOT SOME	Total Latin Cost Report Allocations	I ransters of Indirect Costs - Interfund	Transfers of Indirect Costs	l otal Direct Costs	Debt Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	Certificated Salaries	EXPENDITURES - Paid from State and Local Sources	TOTAL COSTS	Total Indirect Costs and PCR Allocations	Program Cost Report Allocations	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	Certificated Salaries	TOTAL EXPENDITURES - All Sources	Description	
16,230,439,46	17.000.71	727 050 74	15,502,588.75	1,485,324.87	1,475,048.91		10,275.96	14,017,263.88	33,230.10	0.00	308,567.36	2,067,586.28	132,724.12	2,568,607.06	1,446,487.80	7,460,061.16		18,386,753.52	1,489,654.19	1,475,048.91		14,605.28	16,897,099.33	33,230.10	0.00	308,567.36	2,101,884.98	133,885.54	3,138,217.45	3,267,350.98	7,913,962.92		(PL14)	Roseville City
0.00			0.00	0.00	į			0.00										0.00	0.00				0.00										(PL15)	
0.00			0.00	0.00				0.00										0.00	0.00				0.00										PL16)	Roseville Jt. Un.
0.00			0.00	0.00				0.00										0.00	0.00				0.00										(PL17)	Tahoe-Truckee Jt.
0.00			0.00	0.00				0.00	,									0.00	0.00				0.00										(PL18)	Western Placer
0.00			0.00	0.00				0.00										0.00	0.00				0.00										(PLA02)	Partnerships for Student-Centered

TOTAL COSTS	8980 Contributions from Unrestricted Revenues to Federal	TOTAL BEFORE OR IFCT 8080	PCRA Program Cost Report Allocations			i otal Direct Costs	7430-7439 Dept Service		ø	5000-5999 Services and Other Operating Expenditures		3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	EXPENDITURES - Paid from State and Local Sources	TOTAL COSTS	Total Indirect Costs and PCR Allocations	PCRA Program Cost Report Allocations	7350 Transfers of Indirect Costs - Interfund	7310 Transfers of Indirect Costs	Total Direct Costs	7430-7439 Debt Service	7130 State Special Schools	6000-6999 Capital Outlay	5000-5999 Services and Other Operating Expenditures	4000-4999 Books and Supplies	3000-3999 Employee Benefits		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										Horizons Instructional Systems (PLA1)
0.00	0.00	0.00				0.00										0.00	0.00				0.00										Adjustments*
727,850.71 16,230,439.46	15,502,588.75	1,485,324.87	1,475,048.91	0.00	10.275.96	14,017,263.88	33,230.10	0.00	308,567.36	2,067,586.28	132,724.12	2,568,607.06	1,446,487.80	7,460,061.16	10,000,100,00	18 386 753 52	1.489.654.19	1,475,048.91	0.00	14,605.28	16,897,099.33	33,230.10	0.00	308,567.36	2,101,884.98	133,885.54	3,138,217.45	3,267,350.98	7,913,962.92		Total

31 66910 0000000 Report SEMA

SELPA: Placer County (PL)

UNDUPLICATED PUPIL COUNT	TOTAL COSTS	8980 Contributions from Unrestricted Revenues to State Resources	8980 Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	7350 Transfers of Indirect Costs - Interfund	7310 Transfers of Indirect Costs	Total Direct Costs	7430-7439 Debt Service	7130 State Special Schools	6000-6999 Capital Outlay	5000-5999 Services and Other Operating Expenditures	4000-4999 Books and Supplies	3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	EXPENDITURES - Paid from Local Sources	Object Code Description
	0.00			0.00	0.00			0.00										Placer COE (PL00)
	0.00			0.00	0.00			0.00										Ackerman Elementary (PL01)
dio.	0.00			0.00	0.00			0.00										Alta-Dutch Flat Elementary (PL02)
0.00	0.00			0.00	0.00		***	0.00										Auburn Union Elementary (PL03)
C	0.00			0.00	0.00		•••	0.00										Colfax Elementary
0.00	0 00			0.00	0.00		-	0.00										Dry Creek Joint Elementary (PL05)

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

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31 66910 0000000 Report SEMA

SELPA: Placer County (PL)

UNDUPLICATED PUPIL COUNT	TOTAL COSTS	8980 Contributions from Unrestricted Revenues to State Resources	8980 Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	TOTAL BEFORE OBJECT 8980	Total Indirect Costs		7310 Transfers of Indirect Costs	Total Direct Costs	7430-7439 Debt Service		6000-6999 Capital Outlay	5000-5999 Services and Other Operating Expenditures	3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	EXPENDITURES - Paid from Local Sources	Object Code Descr		
		Revenues to State Resources	Revenues to Federal	<u> </u>	1	rfund		η		ī		xpenditures	<u> </u>				Description		
	0.00			0.00	0.00			0.00									Elementary (PL06)	Eureka Union	
0.00	0.00			0.00	0.00			0.00									Elementary (PL07)	Foresthill Union	
0.00	0.00			0.00	0.00			0.00				,					Elementary (PL08)	Loomis Union	
0.00	000			0.00	0.00			0.00									Elementary (PL09)	Newcastle	
0.00	0.00			0.00	0.00			0.00									Elementary (PL12)	Placer Hills Union	
0.00	000			0.00	0.00			0.00									Rocklin Unified (PL13)		

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

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31 66910 0000000 Report SEMA

SELPA: Placer County (PL)

	Contributions from Unrestricted Revenues to State Resources 7,010,791,36	Resources (from EXPENDITURES - Paid from State and Local Sources section)	8980 Contributions from Unrestricted Revenues to Federal	2,359,472.47 0.00 0.00 0.00 0.00	Total Indirect Costs 0.00 0.00 0.00 0.00	7350 Transfers of Indirect Costs - Interfund 0.00	_	Total Direct Costs 2,359,472.47 0.00 0.00 0.00	7430-7439 Debt Service 33,230.10	Ö		Employee Benefits	2000-2999 Classified Salaries 326,430,49	1000-1999 Certificated Salaries 1,264,223.46			Y Roseville Jt. Un. Tahoe-Truckee Jt.
0.00		 													1	(PL16)	Roseville Jt. Un.
0.00					0.00			0.00 0.00									ckee Jt. Western Placer
0.00				0.00	0.00			0.00							, = w=)	(PI A02)	Partnerships for Student-Centered

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

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SELPA: Placer County (PL)

UNDUPLICATED PUPIL COUNT **EXPENDITURES - Paid from Local Sources** 7430-7439 Object Code 6000-6999 4000-4999 5000-5999 3000-3999 2000-2999 1000-1999 Certificated Salaries 8980 8980 7350 7310 7130 Contributions from Unrestricted Revenues to State Resources Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) TOTAL COSTS Debt Service Services and Other Operating Expenditures Employee Benefits TOTAL BEFORE OBJECT 8980 Total Indirect Costs Transfers of Indirect Costs - Interfund Transfers of Indirect Costs State Special Schools Capital Outlay Books and Supplies Classified Salaries Total Direct Costs Description Horizons Instructional Systems (PLA1) 0.00 99 0.00 0.00 Adjustments* 0.00 0.00 0.00 0.00 10,098,114.54 7,010,791.36 2,359,472.47 2,359,472.47 1,264,223.46 727,850.71 Total 308,567.36 395,349.27 326,430.49 33,230.10 (13,870.76) 45,542.55 0.00 0.00 0.00 0.00

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: sema (Rev 03/03/2015)

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

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 Attach an additional sheet with explanations of any amounts in the Adjustments column 	 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2) 	2. Adjustments not included in Line C1	. Unduplicated Pupil Count 1. Amount reported in 2014-15 Report SEMA, LE-CY	 2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4) 	Other adjustments not included in Line 1	 Restatements of 2015-16 special education beginning fund balances not included in Line 1 	 Audit adjustments of 2014-15 special education expenditures not included in Line 1 	 Total 2014-15 Local Expenditures (LE-PY, Column B) Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets 	 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4) 	4. Other adjustments not included in Line 1	 Restatements of 2015-16 special education beginning fund balances not included in Line 1 	Audit adjustments of 2014-15 special education expenditures not included in Line 1	A. Total 2014-15 State and Local Expenditures (LE-PY, Column A) Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets	(Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets)
-	.			0,00	-				0.00					Placer COE (PL00)
5)	1		0.00	į	·			0.00				-	Ackerman Elementary (PL01)
C	,			0.00					0.00			į		Alta-Dutch Flat Elementary (PL02)
0				0.00					0.00					Auburn Union Elementary (PL03)
0				0.00					0.00					Colfax Elementary (PL04)
0				0.00					0.00					Dry Creek Joint Elementary (PL05)
0				0.00					0.00					Eureka Union Elementary (PL06)
0				0.00					0.00					Foresthill Union Elementary (PL07)

ا۔			,		Γ	-			D				<u> </u>		
 Attach an additional sheet with explanations of any amounts in the Adjustments column 	2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	2. Adjustments not included in Line C1	Unduplicated Pupil Count 1. Amount reported in 2014-15 Report SEMA, LE-CY		 2014-15 Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines B1 through B4) 	Other adjustments not included in Line 1	 Restatements of 2015-16 special education beginning fund balances not included in Line 1 	Audit adjustments of 2014-15 special education expenditures not included in Line 1	 Total 2014-15 Local Expenditures (LE-PY, Column B) Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets 	 2014-15 State and Local Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines A1 through A4) 	4. Other adjustments not included in Line 1	 Restatements of 2015-16 special education beginning fund balances not included in Line 1 	Audit adjustments of 2014-15 special education expenditures not included in Line 1	 A. Total 2014-15 State and Local Expenditures (LE-PY, Column A) 1. Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheets 	(Enter from LEAs' Report SEMA, 2015-16 Actual vs. 2014-15 Actual Comparison, 2014-15 Expenditures by LEA (LE-PY) worksheets)
c	3	!		0.00	8					0.00		2			Loomis Union Elementary (PL08)
0				0.00	8					0.00			*		Newcastle Elementary (PL09)
0				0.00	}					0.00				1	Placer Hills Union Elementary (PL12)
0				0.00						0.00	!				Rocklin Unified (PL13)
1,265			1.265	9,092,704.16					9,092,704.16	14,284,384.92				14,284,384.92	Roseville City Elementary (PL14)
0				0.00						0.00					Placer Union High (PL15)
0				0.00						0.00					Roseville Jt. Un. High (PL16)
0				0.00						0.00					Tahoe-Truckee Jt Unified (PL17)

SELPA: Placer County (PL)

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

California Dept of Education SACS Financial Reporting Software - 2015.2.0 File: sema (Rev 05/30/2012)

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

31 66910 0000000 Report SEMA

SELPA:

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the SELPA meets one of the conditions below, the SELPA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/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
 - c. No longer needs the program of special education.
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

Junaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-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)	<u>0.00</u> (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)	(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)			
Note: If your SELPA exercises the authority under 34 CF activities (which are authorized under the ESEA) paid wi	R 300.205(a) to reduce the the freed up funds:	e MOE requirement, the	SELPA must list the

SELPA:

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

31 66910 0000000 Report SEMA

Placer County (PL) **SECTION 3** Column A Column B Column C **Actual Expenditures Actual Expenditures** FY 2015-16 FY 2014-15 Difference (SE-CY Worksheet) (SE-PY Worksheet) (A - B) A. COMBINED STATE AND LOCAL EXPENDITURES METHOD 1. Total special education expenditures 18,386,753.52 2. Less: Expenditures paid from federal sources 2,156,314.06 3. Expenditures paid from state and local sources 16,230,439.46 14,284,384.92 Less: Exempt reduction(s) from SECTION 1 0.00 Less: 50% reduction from SECTION 2 0.00 Net expenditures paid from state and local sources 16,230,439.46 14,284,384.92 1,946,054.54 4. Special education unduplicated pupil count 1,278 1,265

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

12,699.87

11,292.00

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

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

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

31 66910 0000000 Report SEMA

SELPA:

Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

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

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

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

Dennis Snelling Contact Name	(916) 771-1600 Ext. 111 Telephone Number
Assistant Superintendent, Business Title	dsnelling@rcsdk8.org E-mail Address

31 66910 0000000 Report SEMB

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Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	ontributions from Unrestricted Revenues to Federal	1014F 86F0XE 083ECT 8980	TOTAL BEEODE OF ITOT COST	Total Indiget Costs - Interfund	Transfers of Indirect Costs		Total Direct Costs	Ciale opedal octions	State Special Schools	Services and Other Operating Expenditures	books and supplies	chiproyee penems	Classifica Catalies	Certificated Salaries	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-8999)	TOTAL COSTS	Total Indirect Costs	Transfers of Indirect Costs Transfers of Indirect Costs		Tetal Direct Costs	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	OUAL BUDGE (FUNDS V1, 09, & 62; resources 0000-9999) 1000-1999 Certificated Salaries	ONDOPLICATED PUPIL COUNT		Description
		3,607,212.00	0,00	0.00	0.00	3,007,212,00	3507242.00	0.00	0.00	808,903.00	54,000.00	652,946.00	401,395.00	1,656,191.00)00-2999, 3385, & 6000	3 718 148 00	0.00	0.00	3,/18,148.00	33,777.00	0.00	0.00	808,903.00	54,000.00	676,848.00	412,429.00	1,732,191.00		(001,000)	Special Education, Unspecified
		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	9999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00		Coop spool	Regionalized Services
		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		(GOSI SUBU)	
		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		(Goal 5710)	Special Education, Infants
		2.465.170.00	0.00	0.00	0.00	2,465,170.00	0.00	0.00	0.00	0.00	10,500.00	579,386.00	475,721.00	1,399,563.00	2,877,680.00	0.00	0.00	0.00	2,877,680.00	0.00	0.00	0.00	0.00	10,500.00	659,549.00	475,721.00	1,731,910.00		(Goal 5730)	
	100.00	1.624 755 00	0.00	0.00	0.00	1,624,755.00	0.00	0.00	0.00	714,857.00	0.00	207,540.00	314,898.00	387,460.00	2,136,983.00	0.00	0.00	0.00	2,136,983.00	0.00	0.00	0.00	812,857,00	8,651.00	300,198,00	627,817.00	387,460.00		(Goal 5750)	Spec. Education, Ages 5-22 Severely Disabled
	1,211,701,00	7 277 437 00	000	0.00	0.00	7,277,437.00	0.00	0.00	0,00	496,500.00	49,000,00	1.628.518.00	387,915.00	4,715,504.00	9,418,437.00	0.00	0.00	0.00	9,418,437.00	0.00	0.00	0.00	496,500,00	49.000.00	2.068.265.00	2,089,168,00	4,715,504,00		(Goal 5770)	Spec. Education, Ages 5-22 Nonseverely Disabled
	0.00	2.50	9			0.00									0.00	0.00			0.00										Adjustments*	
1,028,910.00	14,9/4,5/4.00	0.00	0.00	0.00	3	14,974,574.00	33,777.00	0.00	0.00	2.020.260.00	113 500 00	3 068 390 00	1.579.929.00	8 158 718 00	18,151,248.00	0.00	0.00	0.00	18,151,248.00	33,777.00	0.00	0.00	2 118 260 00	122 151 00	3 704 860 00	3.605.135.00	8.567.065.00	1,278	Total	

			8980	8980	}		<u></u>	/310 50	,	_	7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000_199	Object Code
	TOTAL COSTS	resources (resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)	Contributions from Unrestricted Revenues to State	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)		TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Transfers of Indirect Costs - Interfund		Total Direct Costs		State Special Schools					2000-2999 Classified Salaries	1000-1999 & 8000-9999)	de Description
The second secon					所以外出 2年 10 mm 1 mm 2 mm 2 mm 2 mm 2 mm 2 mm 2 m	2 294 007 00	0.00	0.00		2.294.007.00	33.777.00	0.00	0.00	723.036.00	31,000,00	320,440.00	861,229.00	00-9999)	Special Education, Unspecified (Goal 5001)
大学 のまず は 女性の はないかい					2000	0.00	0.00	0.00		000	000	000	0.00	0.00	0.00	0.00	0.00		Regionalized Services
を表現を含みなけるの					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	Total second	Regionalized Program Specialist
		d.			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	(Soal 97 (V)	Special Education, Infants
					361,904.00	0.00	0.00	0.00	361,904.00	0.00	0.00	0.00	200	500.00	67,453.00	6,909.00	287,042.00	(Goal 5/30)	
のこのでは、 ちゃっとのという					22,965.00	0.00	0.00	0.00	22,965.00	0.00	0.00	0.00	0.00	0.00	4,902.00	9,732.00	8,331.00	(Goal 5750)	Spec. Education, Ages 5-22 Severely Disabled
はは、は、は、は、は、は、は、は、は、は、は、は、は、は、は、は、は、は、は					(580,434.00)	0.00	0.00	0.00	(580,434.00)	0.00	0.00	0.00	(739,475.00)	0.00	32,210.00	27,315.00	99,516.00	(Goal 5770)	Spec. Education, Ages 5-22 Nonseverely Disabled
					0.00	0.00			0.00									Adjustments*	
	8,326,185.00		1,028,910.00		2,098,442.00	0.00	0.00	0.00	2,098,442.00	33,777.00	0.00	0.00	(16,439.00)	31,500.00	435,014.00	358.472.00	1.256.118.00	Total	

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

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: semb (Rev 03/03/2015)

	() ()		1	_		7310 T	<u>.</u>	7430-7439 [7000-1999	FEDERAL EXI				7350)	100		6669-0009			3000-3999	6667-0007	1000-1999	TOTAL EYES		Object Code
TOTAL COSTS	Less: Contributions from Unrestrided Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-599)		TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Fotal Direct Costs	Debt Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Rooks and Supplies	Employee Ropefits	Certificated Salaries	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	TOTAL COSTS	Total Indirect Costs	Program Cost Report Allocations (non-add)	Transfers of Indirect Costs Transfers of Indirect Costs - Indorfund	TOTAL PRINCE COSTS	Total Direct Costs	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	1000-1999 Circuitated Salatries	NOTITIBES (Sunds of the Pubil Count		Description
			103,077,88	000	0.00		103.077.88	0.00	0.00	(00,040,00)	0.00	33,129.31	11,599.73	124,995.40	00-5999, except 33851	2 705 055 02	10.275.06	0.00	10,275,96	3,/14,//9.2/	33,230.10	0.00	308,567.36	741,382.43	73,690.55	578,295.35	380,553.10				Special Education, Unspecified (Goal 5004)
		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	0.00		0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(000,000)	Regionalized Services
		0.00	0.00	3 8	0.00	cico	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		(Goal angu)	
		0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	であるなどのでは、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大	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(GOBI 5/10)	Special Education, infants
		382,849.89	0.00	0.00	0.00	382,849.89	0.00	0.00	0.00	0.00	0.00	71,356.87	0.00	311,493.02	2,626,586.67	0.00		0.00	0.00	2,626,586.67	0.00	0.00	0.00	1,000.00	6,314,18	564,599.69	436,052.22	1,618,620.58		(Goal 5730)	Education, Preschool Students
		486,966,28	2,451.49	0.00	2,451.49	484,514.79	0.00	0.00	0.00	78,897.13	1,161.42	86,912.61	317,543.63	0.00	2,077,931.40	2,451.49		0.00	2,451.49	2,075,479.91	0.00	0.00	0.00	814,255.10	1,180,17	269,672.57	591,812.28	398,559.79		(Goal 5750)	Spec. Education, Ages 5-22 Severely Disabled
		1,911,270.72	1,877.83	0.00	1,877.83	1,909,392.89	0.00	0.00	0.00	22,048.13	0.00	378,211.60	1,491,719.82	17,413,34	8,482,131.31	1,877.83		0.00	1,877.83	8,480,253.48	0.00	0.00	0.00	545.247.45	52 700 64	1 725.649 84	1 858 933 38	4,297,722.17		(Goal 5770)	Ages 5-22 Nonseverely Disabled
		0.00	0.00			0.00									0.00	0,00				0.00										Adjustments*	
737 850 71		2,884,164.77	4,329.32	0,00	4,329.32	2,879,835,45	0.00	0.00	0.00	34,298.70	1,161.42	569,610.39	1,820,863,18	453,901,76	16,911,704.61	14,605.28	1,475,048.91	0.00	14,605.28	16,897,099.33	33,230,10	00.0	308 567 36	2 101 884 98	133 885 54	3 138 217 45	3 267 350 QR	7,913,962,92	1,278	Total	

	Special Education,	Regionalized	Regionalized Program	Special	Special Education,	Spec. Education,	Spec. Education, Ages 5-22	
Object Code Description	Unspecified (Goal 5001)	(Goal 5050)	Specialist	Education, Infants	Students	Ages 5-22 Severely Disabled	Nonseverely Disabled	
LOCAL EXPENDITUR	es 0000-2999 3385	& 6000-9999)	(Goal Soon)	(G081 5/10)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*
1000-1999 Certificated Salaries	1,474,064.98	00.0	9	3	1 207 107 56	200 570 70		
2000-2999 Classified Salaries	368.953.37	0.00	0.00	0.00	436,052,33	398,559.79	4,280,308.83	
	545 166 04	000	000	200	400,002.22	492 760 DS	367,213.56	
	73 690 55	0.00	0.00	0.00	450,242.02	162,759.96	1,347,438.24	
	20 200 202	000	2 6	0.00	0,014.10	10.70	32,700.64	
	86.020,000	0.00	0.00	0.00	1,000.00	735,357.97	523,199.32	
ď	308,567.36	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 Debt Service	33,230.10	0.00	0.00	0.00	0.00	0.00	0.00	
Total Direct Costs	3,611,701.39	0.00	0.00	0.00	2,243,736.78	1,590,965.12	6,570,860.59	0.00
7310 Transfers of Indirect Costs	10 375 06	3	3	3	}			
	0,5,0	2.60	0.00	0.00	0.00	0.00	0.00	
24 Program Cost Pencet Allocations (see add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	1,475,048.91	選手 いちいま およない 後とない	である いいかい からの できる	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·			
Iotal Indirect Costs	10,275.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I O I AL BEFORE OBJECT 8980	3,621,977.35	0.00	0.00	0.00	2,243,736.78	1,590,965,12	6.570.860.59	0.00
8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
TOTAL COSTS								
m	& 8000-9999)						A Property of the state of the	
	892,799.03	0.00	0.00	0.00	272,224.20	7,581.26	91,618.97	
	288,769.01	0.00	0.00	0.00	6,216.54	8,482,44	22,962.50	
	304,741.78	0.00	0.00	0.00	59,190.73	4,151.00	27,265.76	
	43,876.07	0.00	0.00	0.00	1,441.23	0.00	225.25	
	722,161.99	0,00	0.00	0.00	0.00	0.00	(736.032.75)	
č	308,567.36	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	
/430-/439 Debt Service	33,230.10	0.00	0.00	0.00	0.00	0.00	0.00	
Total Direct Costs	2,594,145,34	0.00	0,00	0.00	339,072.70	20,214,70	(593.960.27)	08
7310 Transfers of Indirect Costs	9	9	3	9	!		(1000)	0.00
	000	0.00	0.00	0.00	0.00	0.00	0.00	
	200	200	0.00	0.00	0.00	0.00	0.00	
TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,594,145.34	0.00	0.00	0.00	339,072.70	20.214.70	(593 960 27)	000
O Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)							(000,000, <u>27)</u>	0.00
8980 Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all								- -1
goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)			M					: .
					900			
TOTAL COSTS	マン ちゃみいじ (の)を大場の(の)	ではなるなどである	方地の表現が過ぎませた。 対	· · · · · · · · · · · · · · · · · · ·	では個性を表現してい			

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

31 66910 0000000 Report SEMB

SELPA:

Placer County (PL)

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

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2016-17 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2016-17 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, 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
 - c. No longer needs the program of special education.
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5.	The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 30	0.704(c)
----	---	----------

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

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

31 66910 0000000 Report SEMB

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].

Company on the April 2005		_	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and				
3320)		-		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		-		
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(a)		
	····	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		į
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				
(2), Addition to 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	ſÐ		
		·		
Note: If your LEA exercises the authority under 34 CED 3	200 205(a) to sadure the	MOF		
Note: If your LEA exercises the authority under 34 CFR 3 (which are authorized under the ESEA) paid with the free	d up funds:) WICE	requirement, the LEA	must list the activities
			· · · · · · · · · · · · · · · · · · ·	

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

31 66910 0000000 Report SEMB

SELPA:

Placer County (PL)

SECTION 3	Column A	Column B	Column C
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
 Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method? 			
If the answer is "NO", then the LEA must complete Section A2.			
a. Total special education expenditures	18,151,248.00		
b. Less: Expenditures paid from federal sources	2,147,764.00		
 c. Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources 	16,003,484.00	14,755,390.55 0.00 0.00 14,755,390.55	1,248,093,45
d. Special education unduplicated pupil count	1,278	1,278	
e. Per capita state and local expenditures (A1c/A1d)	12,522.29	11,545.69	976.60

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

Budgeted Amounts

Most Recent FY

2. Under William Decemb EVIII	FY 2016-17		Difference
Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the	3.00		
actual vs.actual method based on state and local			
expenditures and/or per capita state and local			
expenditures.		(1) 数 (1) (2) (4) (4) (4) (4)	
	500		
Expenditures paid from state and local sources	16,003,484.00	The second of the second of the second of	Parieties and
Less: Exempt reduction(s) from SECTION 1	Angelia de la company	0.00	
Less: 50% reduction from SECTION 2	257 (A. Noble)	0.00	
Net expenditures paid from state and local sources	<u>16,003,484.00</u>	0.00	16,003,484.00
b. Special education unduplicated pupil count	1,278		
			<u> 18-18-ta da partira da partira da partira da partira da partira da partira da partira da partira da partira d</u>
c. Per capita state and local expenditures (A2a/A2b)	12,522.29	0.00	12,522.29

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

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

31 66910 0000000 Report SEMB

SELPA:

Placer County (PL)

B. LOCAL EXPENDITURES ONLY METHOD

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

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

	<i>(</i>	Most Recent FY	Budget		
100	Differer		FY 2016-17		
Transfer to	41 (18 4) 4		ray was a second	Under "Most Recent FY", enter the most recent year in	2.
	40.000	建 原金子表示量的整定。	Calculation of the	which MOE compliance requirement was met using the	
			Yardaya ka	actual vs.actual method based on local expenditures only	
				and/or per capita local expenditures only.	
	— 14.25 by	2 8 2 28 4 2 2 5 7 8 2 8 5 8 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11,453,537,00	 a. Expenditures paid from local sources 	
	<u> </u>	0.00		Less: Exempt reduction(s) from SECTION 1	
	·····································			Less: 50% reduction from SECTION 2	
3.537.00	200 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A	0.00	11,453,537.00	Net expenditures paid from local sources	
			1,278	b. Special education unduplicated pupil count	
8,962.08	00 8.	0.00	8,962.08	c. Per capita local expenditures (B2a/B2b)	
	00 11,453		1,278	Net expenditures paid from local sources b. Special education unduplicated pupil count	

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

	(916) 771-1600 Ext. 111 Telephone Number
Assistant Superintendent, Business Title	dsnelling@rcsdk8.org E-mail Address

31 66910 0000000 Report SEMB

TOTAL COSTS TOTAL COSTS	7350 Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8980	7430-7439 Debt Service Total Direct Costs 310 Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL COSTS BUDGET - State and Local Sources 1000-1999 Certificated Salaries	3 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Object Code Description TOTAL BUDGET - All Sources
0.00	0.00	0.00	0.00	0.00	Placer COE (PL00)
0.00	0.00	0.00	0.00	0.00	Ackerman Elementary (PL01)
0.00	0.00	0.00	0.00	0.00	Alta-Dutch Flat Elementary (PL02)
0.00	0.00	0.00	0.00	0.00	Auburn Union Elementary (PL03)
0.00	0.00	0.00	0.00	0.00	Colfax Elementary
0.00	0.00	0.00	0.00	0.00	Dry Creek Joint Elementary (PL05)

31 66910 0000000 Report SEMB

	8980 Contributions from Unrestricted Revenues to Federal Resources TOTAL COSTS	TOTAL BEFORE OBJECT 8980	_	310 Transfers of Indirect Costs	Total Direct Costs	7430-7439 Debt Service	7130 State Special Schools	6000-6999 Capital Outlay	5000-5999 Services and Other Operating Expenditures	-		8	TOTAL COSTS	Total Indirect Costs	7350 Transfers of Indirect Costs - Interfund	7310 Transfers of Indirect Costs	Total Direct Costs	7430-7439 Debt Service	. 130 State Special Schools	70-6999 Capital Outlay	5000-5999 Services and Other Operating Expenditures	4000-4999 Books and Supplies	3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	SET - All Sources	Object Code Description
0.00		0.00	0.00		0.00								0.00	0.00			0.00										Eureka Union Elementary (PL06)
0.00		0.00	0.00		0.00						-		0.00	0.00			0.00					İ				1	Foresthill Union Elementary (PLO7)
0.00		0.00	000		0.00								0.00	0.00			0.00									7 = 50	Loomis Union Elementary
0.00		0.00	0.00		0.00								0.00	000			0.00									(100)	Newcastle Elementary
0.00		0.00			0.00								0.00	9			0.00									(7-1-4)	Placer Hills Union Elementary
0.00		0.00			0.00								0.00				0.00									(FC13)	Roci

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TOTAL COSTS	8980 Contributions from Honoteintal	TOTAL BEFORE OBJECT 8980	Total Indirect Costs - Interfund		lotal Direct Costs	/430-/439 Debt Service		Õ				_	1000-1999 Certificated Salaries	BUDGET - State and Local Sources	TOTAL COSTS	Total Indirect Costs	7350 Transfers of Indirect Costs - Interfund	7310 Transfers of Indirect Costs	Total Direct Costs	/430-/439 Debt Service		9-6999 Capital Outlay	5000-5999 Services and Other Operating Expenditures	4000-4999 Books and Supplies	3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	GET - All Sources	Object Code Description
1,028,910.00 16,003,484.00	14,9/4,5/4.00	0.00	0.00	0.00	14,974,574.00	33,777.00	0.00	0.00	2,020,260.00	113,500.00	3,068,390.00	1,579,929.00	8,158,718.00		18,151,248.00	0.00	0.00	0.00	18,151,248.00	33,777.00	0.00	0.00	2,118,260.00	122,151.00	3,704,860.00	3,605,135.00	8,567,065.00		Roseville City Elementary (PL14)
0.00	0.00	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			0.00										Roseville Jt. Un. High (PL16)
0.00	0.00	0.00			0.00		i				3			0.00	0.00	0.00			0.00									,	Tahoe-Truckee Jt. Unified (PL 17)
0.00	0.00	0.00			0.00									0.00	0.00	0.00			0.00										Western Placer Unified (Pt 48)
0.00	0.00	0.00			0.00									0.00	0.00	000			0.00									(Partnerships for Student-Centered Learning (PI AD2)

SELPA:

Placer County (PL)

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison 2016-17 Budget by SELPA (SB-B)

31 66910 0000000 Report SEMB

310 7350 **BUDGET - State and Local Sources** Object Code
TOTAL BUDGET - All Sources 7430-7439 6000-6999 5000-5999 4000-4999 3000-3999 2000-2999 1000-1999 7430-7439 5000-5999 4000-4999 3000-3999 2000-2999 1000-1999 ~^0-6999 8980 7130 7310 7350 130 Contributions from Unrestricted Revenues to Federal Resources Transfers of Indirect Costs

Transfers of Indirect Costs - Interfund TOTAL BEFORE OBJECT 8980 Debt Service Services and Other Operating Expenditures Books and Supplies TOTAL COSTS Total Indirect Costs State Special Schools Capital Outlay Employee Benefits Classified Salaries Certificated Salaries Debt Service Total Direct Costs Transfers of Indirect Costs - Interfund State Special Schools Capital Outlay Certificated Salaries TOTAL COSTS Transfers of Indirect Costs **Employee Benefits** Classified Salaries Total Indirect Costs Services and Other Operating Expenditures Books and Supplies Total Direct Costs Horizons Instructional Systems (PLA1) 0.00 0.00 9 0.00 0.00 0.00 0.00 Adjustments* 0.00 0.00 0.00 0.00 0.00 0.00 0.00 16,003,484.00 14,974,574.00 14,974,574.00 1,028,910.00 18,151,248.00 18,151,248.00 2,020,260.00 3,068,390.00 1,579,929.00 8,158,718.00 2,118,260.00 3,704,860.00 3,605,135.00 8,567,065.00 113,500.00 Total 33,777.00 122,151.00 33,777.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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Object Code	Description	Placer COE	₹ 3	Alta-Dutch Flat	Auburn Union Elementary	Colfax Elementary	Dry Creek Joint Elementary
BUDGET - Local Sources		(-1.00)	(1,01)	(PLUZ)	(PL03)	(PL04)	(PL05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries	i					
	Employee Benefits						
4000-4999	Books and Supplies						
	Services and Other Operating Expenditures						
99	Capital Outlay						
	State Special Schools						
7430-7439	Debt Service						
_	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers of Indirect Costs						
/350	I ransfers of Indirect Costs - Interfund						
	I otal Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	000	000
UNDUPLICATI	UNDUPLICATED PUPIL COUNT				0.00	0.00	0.00
•							

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

31 66910 00000000 Report SEMB

UNDUPLICATED PUPIL COUNT	TOTAL COSTS	8980 Contributions from Unrestricted Revenues to State Resources	8980 Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	7350 Transfers of Indirect Costs - Interfund	7310 Transfers of Indirect Costs	Total Direct Costs	7430-7439 Debt Service	130 State Special Schools	7-6999 Capital Outlay	5000-5999 Services and Other Operating Expenditures	4000-4999 Books and Supplies	3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	BUDGET - Local Sources	Object Code Description
	0.00			0.00	0.00			0.00										Eureka Union Elementary (PL06)
	0.00			0.00	0.00			0.00						į	į			Foresthill Union Elementary (PL07)
	0.00	;		0.00	0.00			0.00										Loomis Union Elementary (PL08)
	0.00			0.00	0.00			0.00										Newcastle Elementary (PL09)
	0.00			0.00	0.00			0.00										Placer Hills Union Elementary (PL12)
	0.00			0.00	0.00			0.00										Rocklin Unified (PL13)

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

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

SELPA: Placer County (PL)

Cobject Code Description Horizons BUDGET - Local Sources Description Horizons 1000-1999 Classified Salaries Systemas Adjustments* Total 2000-2999 Classified Salaries 358,472.00 358,472.00 358,472.00 358,472.00 358,472.00 358,472.00 358,472.00 358,472.00 31,500.00 31,500.00 31,500.00 20,00	1 278			UNDUPLICATED PUPIL COUNT
Horizons Instructional Systems (PLA1) Adjustments* Adj	11,453,537.00	0.00	0.00	TOTAL COSTS
Description Description Description Description Description Description Instructional Systems (PLA1) Systems (PLA1) Adjustments* Adjustments* Indirect Costs Indirect Costs Indirect Costs - Interfund Costs ORE OBJECT 8980 ORE OBJECT 8980	8,326,185.00	3		
Horizons Instructional Systems Systems Systems Systems Systems Adjustments* Systems Adjustments* Stairies Supplies Other Operating Expenditures Other Operation Other Operati	1,028,910.00			
Horizons Instructional Systems Systems (PLA1) Adjustments* Other Operating Expenditures I Schools Indirect Costs Indirect Co	2,098,442.00	0.00	0.00	
Salaries Bescription Costs Instructional Systems (PLA1) Adjustments* Adjustments* Adjustments	0.00	0.00	0.00	TOTAL BEFORE OF FOR SOC
Salaries Bescription Costs Instructional Systems (PLA1) Adjustments* Adjustments* Adjustments* Adjustments* Adjustments* Adjustments* Adjustments* Adjustments* Adjustments*	0.00			
Horizons Instructional Systems Platies Blaries Blaries Bupplies Cotter Operating Expenditures Busines Bupplies Busines Bupplies B	0.00		}	
Salaries enefits Uther Operating Expenditures State	2,098,442.00	0.00	0.00	Total Direct Costs
Horizons Instructional Systems Systems (PLA1) Salaries enefits enefits tupplies 1 Other Operating Expenditures al Schools	33,777.00			
Horizons Instructional Systems Systems (PLA1) Adjustments* alaries enefits supplies 1 Other Operating Expenditures	0.00			
Horizons Instructional Systems Systems (PLA1) Adjustments* PLA1) Salaries enefits supplies Other Operating Expenditures	0.00			
Horizons Instructional Systems Systems (PLA1) Salaries enefits Supplies	(16,439.00)			
Horizons Instructional Systems Systems (PLA1) Salaries enefits Horizons Instructional Systems (PLA1) Adjustments*	31,500.00			
Horizons Instructional Systems Systems (PLA1) Adjustments*	435,014.00			
Horizons Instructional Systems Systems PLAt) Adjustments*	358,472.00			
Horizons Instructional Systems (PLA1) Adjustments*	1,256,118.00			1000-1999 Certificated Salaries
Horizons Instructional Systems Oescription (PLAt) Adjustments*				3UDGET - Local Sources
Horizons Instructional	Total	Adjustments*	Systems (PLA1)	
			Horizons Instructional	

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

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	8980			PCRA	7310 7350		/430-/439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	EXPENDITUR			PCRA	7350	7310		7430-7439	/ 130	0-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	TOTAL EXP	Object Code
TOTAL COSTS	Contributions from Unrestricted Revenues to Federal Resources	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Program Cost Report Allocations (non-add)	Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	otal Direct Costs	Debt Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	Certificated Salaries	EXPENDITURES - Paid from State and Local Sources	TOTAL COSTS	Total Indirect Costs	Program Cost Paport Allocations (non odd)	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay	Services and Other Operating Expenditures	Books and Supplies	Employee Benefits	Classified Salaries	Certificated Salaries	TOTAL EXPENDITURES - All Sources	e Description
0.00		0.00	0.00			0.00									0.00	0.00					0.00										Placer COE (PL00)
0.00		0.00	0.00			0.00									0.00	0.00	Contract Con				0.00		;								Ackerman Elementary (PL01)
0.00		0.00	0.00	がた。 のは、 のは、 のは、 のは、 のは、 のは、 のは、 のは、		0.00									0.00	0.00	2			į	0.00	1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								Alta-Dutch Flat Elementary (PL02)
0.00		0.00	0.00			0.00									0.00	0.00					0.00		7.								Auburn Union Elementary (PL03)
0.00		0.00				0.00									0.00	0.00	· · · · · · · · · · · · · · · · · · ·				0.00										Colfax Elementary
0.00	0.00	0.00	8		15 15 15 15 15	0.00									0.00	0.00				0.00	000									() = 00)	Dry Creek Joint Elementary

SELPA:

Placer County (PL)

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

TOTAL COSTS	8980 Contributions from Unrestricted Revenues to Federal Resources	- C - AF BETORE CB2ECT 8980	TOTAL REFORE OF ICCT SOS	PCRA Program Cost Report Allocations (non-add)	Total Direct Costs	7430-7439 Debt Service	9			1000-1999 Certificated Salaries	EXPENDITURES - Paid from State and Local Sources	TOTAL COSTS	otal Indirect Costs	PCRA Program Cost Report Allocations (non-add)			i dai Dilect Costs	7430-7439 Lebt Service	ď			2000-2999 Classified Salaries	1000-1999 Certificated Salaries	TOTAL EXPENDITURES - All Sources	Object Code Description	
0.00		0.00	0.00	で 東京 できない 変いを	0.00							0.00	0.00				0.00			*					Eureka Union Elementary (PL06)	
0.00		0.00	0.00		0.00						0.00	000	0.00				0.00								Foresthill Union Elementary (PL07)	
0.00		0.00	0.00		0.00					=	0.00	0.00	0.00				0.00								Loomis Union Elementary (PL08)	
0.00		0.00	0.00		0.00						0.00	0.00	0.00		i	=	0.00							11	Newcastle Elementary	
0.00	6.00	0.00			0.00						0.00		0.00				0.00							(1 - 12)	Placer Hills Union Elementary	
0.00	0.00	0.00	0 00		0.00						0.00		0.00				0.00							(F13)	Rocklin Unified	

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TOTAL COSTS	8980 Contributions from Unrestricted Revenues to Federal Resources	I OTAL BEFORE OBJECT 8980	TOTAL DEFORM OF TOTAL	PCRA Program Cost Report Allocations (non-add)			Total Direct Costs	7430-7439 Debt Service	7130 State Special Schools	99			3000-3999 Employee Benefits	2000-2999 Classified Salaries		萝	TOTAL COSTS	Total Indirect Costs	PCRA Program Cost Report Allocations (non-add)	7350 Transfers of Indirect Costs - Interfund	7310 Transfers of Indirect Costs	Total Direct Costs	7430-7439 Debt Service	130 State Special Schools	0-6999 Capital Outlay	5000-5999 Services and Other Operating Expenditures	4000-4999 Books and Supplies	3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	TOTAL EXPENDITURES - All Sources	Object Code Description	
14,755,390.55	797 850 74	14,027,539.84	10,275.96		0.00	10,275.96	14,017,263.88	33,230.10	0.00	308,567.36	2,067,586.28	132,724.12	2,568,607.06	1,446,487.80	7,460,061.16		16,911,704.61	14,605.28	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	0.00	14,605.28	16,897,099.33	33,230.10	0.00	308,567.36	2,101,884.98	133,885.54	3,138,217.45	3,267,350.98	7,913,962.92		Roseville City Elementary (PL14)	
0.00	<u>.</u>	0.00	0.00				0.00		776							·	0.00	0.00	生のでは、これを			0.00										Placer Union High (PL15)	
0.00	·	0.00	0.00				0.00										0.00	0.00	東京学院学院工作等			0.00										Roseville Jt. Un. High (PL16)	
0.00	_	0.00	0.00				0.00										0.00	0.00	報告 おおとうでき			0.00										Tahoe-Truckee Jt. Unified (PL17)	
0.00		0.00	0.00				0.00					,				:	0.00	0.00				0.00										Western Placer Unified (PL18)	
0.00		0.00	0.00				0.00										0.00	0.00				0.00										Student-Centered Learning (PLA02)	Partnerships for

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SELPA: Placer County (PL)

Horizons Program Pro	727 850.71 14,755,390.55	0.00	0.00	TOTAL COSTS
Horizons Instructional Systems (PLA1) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0				
Horizons Instructional Systems (PLA1) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 10 0.00 0.00 11	14,027,5	0.00	0.00	TOTAL BEFORE OBJECT 8980
Horizons Instructional Systems (PLA1) 0.00 0.00 0.00 0.00 0.00 0.00 10 0.00 11	10.0	0.00	0.00	
Horizons Instructional Systems (PLA1) 0.00 0.00 0.00 0.00 0.00 10 0.00 0.0				
Horizons Instructional Systems (PLA1) 0.00 0.00 0.00 0.00 0.00 11 0.00 0.00 14	10,2			
Horizons Instructional Systems (PLA1) 0.00 0.00 0.00 0.00 0.00 1	14,017,2	0.00	0.00	Lotal Direct Costs
Horizons Instructional Systems (PLA1) O.00 O.0	33,2			
Horizons Instructional Systems (PLA1) O.00 O.0				
Horizons Instructional Systems (PLA1) 0.00 0.00 0.00 0.00 0.00 10 10	308,56			
Horizons Instructional Systems (PLA1) 0.00 0.00 0.00 0.00 0.00 1	2,067,586.28			_
Horizons Instructional Systems (PLA1) O.00 O.0	132,72			
Horizons Instructional Systems (PLA1) O.00 O.0	2,568,60			-
Horizons Instructional Systems (PLA1) O.00 O.0	1,446,48			
Horizons Instructional Systems (PLA1) O.00 O.0	7,460,06		}	1000-1999 Certificated Salaries
Horizons Instructional Systems (PLA1) Adjustments*				EXPENDITURES - Paid from State and Local Sources
Description Horizons Instructional Systems (PLA1) Adjustments* PLA1) Adjustments* O.00 O.00 1 S Interfund O.00	16.911.7	0.00	0.00	TOTAL COSTS
Description Horizons Instructional Systems (PLA1) Adjustments* PLA1) Adjustments* O.00 O.00 1 S Interfund Cations (non-add)	14,60	0.00	0.00	Total Indirect Costs
Description Description Description Description PLA1) Adjustments* PLA1) Adjustments* O.00 O.00 1			一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一	
Description Descr				
Description Horizons Instructional Systems (PLA1) Adjustments* aling Expenditures 0.00 0.00 1	14.6			
Description Horizons Instructional Systems (PLA1) Adjustments*	16,897,0	0.00	0.00	Total Direct Costs
Description Horizons Instructional Systems (PLA1) Adjustments*	33,2			
Description Horizons Instructional Systems (PLA1) Adjustments*				
Description Horizons Instructional Systems (PLA1) Adjustments*	308,5			
Horizons Instructional Systems (PLA1) Adjustments*	2,101,8			
Horizons Instructional Systems (PLA1) Adjustments*	133,8			
Horizons Instructional Systems (PLA1) Adjustments*	3,138,2			
Horizons Instructional Systems (PLA1) Adjustments*	3,267,3			
Horizons Instructional Systems (PLA1) Adjustments*	7,913,9			1000-1999 Certificated Salaries
Horizons Instructional Systems Oescription (PLA1) Adjustments*				
	Total	Adjustments*	Horizons Instructional Systems (PLA1)	

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SELPA: Placer County (PL)

TOTAL COSTS
UNDUPLICATED PUPIL COUNT **EXPENDITURES - Paid from Local Sources** Object Code 3000-3999 7430-7439 5000-5999 4000-4999 2000-2999 1000-1999 7130 8980 8980 7310 7350 9669-1 Contributions from Unrestricted Revenues to State Resources Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Debt Service State Special Schools Capital Outlay Services and Other Operating Expenditures **Employee Benefits** Classified Salaries Certificated Salaries Sources section) **TOTAL BEFORE OBJECT 8980** Transfers of Indirect Costs - Interfund Transfers of Indirect Costs Books and Supplies Total Indirect Costs Total Direct Costs Description Placer COE (PL00) 0.00 0.00 0.00 0.00 Ackerman Elementary (PL01) 0.00 0.00 0.00 0.00 Alta-Dutch Flat Elementary (PL02) 0.00 0.00 0.00 0.00 Auburn Union Elementary (PL03) 0.00 0.00 0.0 00 0.00 Colfax Elementary (PL04) 0.00 0.00 0.00 0.00 Dry Creek Joint Elementary (PL05) 0.00 0.00 0.00 0.00

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

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SELPA: Placer County (PL)

UNDUPLICATED PUPIL COUNT	TOTAL COSTS	8980 Contributions from Unrestricted Revenues to State Resources	8980 Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	7350 Transfers of Indirect Costs - Interfund	7310 Transfers of Indirect Costs	Total Direct Costs	7430-7439 Debt Service	130 State Special Schools	7-6999 Capital Outlay	4000-4999 Books and Supplies	3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	EXPENDITURES - Paid from Local Sources	Eureka Union Object Code Description (PL06)	
	0.00			0.00	0.00			0.00									Union entary 06)	
	0.00			0.00	0.00			0.00									Foresthill Union Elementary (PL07)	
	0.00			0.00	0.00			0.00									Loomis Union Elementary (PL08)	
	0.00			0.00	0.00			0.00							-		Newcastle Elementary (PL09)	
	0.00			0.00	0.00			0.00									Placer Hills Union Elementary (PL12)	
	0.00			0.00	0.00			0.00									Rocklin Unified (PL13)	

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

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31 66910 0000000 Report SEMB

Object Code Description	Roseville City Elementary	Placer Union High	Roseville Jt. Un. High	Tahoe-Truckee Jt. Unified	Western Placer	Partnerships for Student-Centered Learning
RES - Paid from Local Soi						(1 C.10E)
1000-1999 Certificated Salaries	1,264,223,46			-		
2000-2999 Classified Salaries	326,430.49					
3000-3999 Employee Benefits	395,349.27		77.6			
	45,542.55					
	(13,870.76)					
9-6999 Capital Outlay	308,567.36					
130 State Special Schools	0.00					
7430-7439 Debt Service	33,230.10					
Total Direct Costs	2,359,472.47	0.00	0.00	0.00	0.00	0.00
7310 Transfers of Indirect Costs	0.00					
7350 Transfers of Indirect Costs - Interfund						
Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BEFORE OBJECT 8980	2,359,472.47	0.00	0.00	0.00	0.00	0.00
8980 Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980 Contributions from Unrestricted Revenues to State Resources	s 7,010,791.36					
TOTAL COSTS	10,098,114.54	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT	1,278					

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

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Placer County (PL)

UNDUPLICATED PUPIL COUNT	TOTAL COSTS	8980 Contributions from Unrestricted Revenues to State Resources		TOTAL BEFORE OBJECT 8980	Total Indirect Costs	7350 Transfers of Indirect Costs - Interfund	7310 Transfers of Indirect Costs	Total Direct Costs	7430-7439 Debt Service	130 State Special Schools	9-6999 Capital Outlay		4000-4999 Books and Supplies	3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	EXPENDITURES - Paid from Local Sources	Object Code Description
	0.00			0.00	0.00			0.00										Horizons Instructional Systems (PLA1)
	0.00			0.00	0.00			0.00										Adjustments*
1,278	10,098,114.54	7,010,791.36	727,850.71	2,359,472.47	0.00	0.00	0.00	2,359,472.47	33,230.10	0.00	308,567.36	(13,870.76)	45,542.55	395,349.27	326,430.49	1,264,223.46		Total (

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

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

31 66910 0000000 Report SEMB

SELPA:

Placer County (PL)

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

- 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.

00.704(c).
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Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
otal exempt reductions	0.00	0.0

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

31 66910 0000000 Report SEMB

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 Continue 044)		s	tate and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		-		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		-		
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)		*		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		
Note: If your SELPA exercises the authority under 34 C activities (which are authorized under the ESEA) paid w	FR 300.205(a) to redu vith the freed up funds:	ce the M	OE requirement, t	he SELPA must list the

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison SELPA Maintenance of Effort Calculation (SMC-B)

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Placer County (PL)

SECTION 3	Column A	Column B	Column C
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	Budgeted Amounts FY 2016-17 (SB-B Worksheet)	Actual Expenditures FY 2015-16 (SE-B Worksheet)	Difference (A - B)
Total special education expenditures	18,151,248.00		
2. Less: Expenditures paid from federal sources	2,147,764.00		
 Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources 	16,003,484.00 16,003,484.00	14,755,390.55 0.00 0.00 14,755,390.55	
 Special education unduplicated pupil count 	1,278	1,278_	
5. Per capita state and local expenditures (A3/A4)	12,522.29	11,545,69	976.60

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

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

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Title

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B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2016-17	Actual FY 2015-16	Difference
1	. Last year's local expenditures met MOE requireme	nt:		
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	11,453,537.00 11,453,537.00	10,098,114.54 0.00 0.00 10,098,114.54	1,355,422.46
	b. Per capita local expenditures (B1a/A4)	8,962.08	7,901.50	1,060.58
	If one or both of the differences in Column C are potentian prior year's net local expenditures), the MOE not both of the differences in Column C are negative,	equirement is met.		l or per capita, are greater
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